

Appendix H

Iowa Chart of Account Coding

Quick Reference List to UFA Chart of Account Codes

Color-Coded Guidance for a Minimum Chart of Accounts

Developing an Accounting System using the Chart of Accounts

The accounting system is the means by which financial data are captured during operations, recorded in the books of account, and then analyzed to produce the various kinds of reports needed. Financial transactions can be classified to facilitate their accumulation of the categories needed on the required reports. The guidelines here provided a classification structure which will meet local needs and will provide comparability of reported data when reports from different LEAs are combined, compared, or both.

Uniform Financial Accounting classifies three basis types of financial activity: revenues and other sources of funds; expenditures and other uses of funds; and transactions affecting the balance sheet only. For each type of transaction, the specific account code is made up of combinations of classifications called dimensions. Each dimension describes one way of classifying financial activity. Each dimension is described in detail in Chapter 6. The following table shows the dimensions possible and required for each financial transaction for Iowa school districts and AEAs.

<i>Dimension</i>	Format	Revenues and other sources of funds	Expenditures and other uses of funds	Balance Sheet
Fund	XX	Required	Required	Required
Facility (required for districts with charter schools)	XXXX	Recommended	Recommended	Recommended
Function	XXXX	Optional	Required	Optional
Program	XXX	Required	Required	Required
Project	XXXX	Required	Required	Required
Object	XXX	Not applicable	Required	Not applicable
Source	XXXX	Required	Optional	Optional
Account	XXX	Not applicable	Not applicable	Required
Course Code		Optional	Optional	Optional
Job Classification		Not applicable	Optional	Optional

Note: Facility is a combination of operational unit and level of instruction.

Note: Districts and AEAs may add dimensions to the above list for any local purpose.

Districts and AEAs may link the dimensions in any order, providing that all the required dimensions for the financial transaction are utilized. The suggested structure is:

Revenues and other fund sources: Fund—facility—program—project—source

Expenditures and other fund uses: Fund—facility—function—program—project—object

Balance sheet accounts: Fund—facility—program—project—account

1. **Blue** Indicates Level of Coding Required.
2. **Red** Indicates Business Rules in addition to the following.
3. “Tax funds” refers to Funds 10, 22, 24, 25, 26, 28, 29, 36 and 40 only.
4. If a header is the required level of coding, the district could choose to use the detail instead.
5. If detail is the required level of coding, the district could not choose to use the header instead.
6. Use of header or detail must be consistently applied for that grouping throughout the chart.
7. If a header or the detail is **Blue**, but the District does not have that activity/fund/program, that District would not need to enter that unused header or detail code into its Chart of Account.
8. Generally districts/AEAs cannot add account codes except where noted. However see the next three business rules.
9. If a header is defined and there are blank rows under that header, the district or AEA may assign locally detail that is a subset of that header as long as there is not a more appropriate code already assigned for the activity.
10. If a header is not defined, the district or AEA may not assign locally either a header or detail.
11. If a district/AEA wants greater detail for a single assigned code, it would use a district defined dimension for the additional detail rather than splitting the assigned code into multiple rows.
12. Districts may add additional dimensions as needed for local reporting.

Appendix H Updates – by Month

September 2013

Source/Project 4507	Title I School Improvement Grants (CFDA 84.377) (Sep13)
Source/Project 3791	Iowa Jobs for American Grads (IJAG) (HF604, Sec 6(16)) (Sep13)
Source 3803	State Replacement for Commercial and Industrial (C & I) property valuations reduction (Tax funds only) (Sep13)
Source/Project 3342	Successful Progression for Early Readers (IC 279.68(2)) (Sep13)
Source/Project 3380	Education Reform Educator Quality (HF215, Sec 110) (Header only)
Source/Project 3381	Iowa Learning Online
Source/Project 3382	Teach Iowa Student Teaching Pilot Program
Source/Project 3383	Teacher Leadership Technical Assistance
Source/Project 3384	Council on Educator Development
Source/Project 3385	Extended Learning Time Pilot
Source/Project 3386	High Need Schools (Effective FY15)
Source/Project 3387	Teacher Leadership Grants
Source/Project 3388	Competency-Based Instruction Program Grants

August 2013

Project 4011	School Lunch Equipment Grants Stabilization (CFDA 10.579) (Apr09) (Fund 61) (Valid only with Accounts 241 and 242) (Aug13)
Object 563	Invalid To Private Sources (Invalid - not in Iowa) (Aug13)
Source/Project 3249	Children at Home (DHS) (IC225C) (Aug13)

June 2013

Source/Project 4695	Developmental Disabilities Projects of National Significance (Model Employment Transition) (CFDA 93.631 (Name change effective FY14 Reporting to Advances from Grantors) Currently Deferred revenues (except for succeeding-year property taxes receivable)
Account 481	Invalid Effective FY14 (GASB 65) (Formerly Deferred Expenditures/Expenses)
Account 192	Invalid Effective FY14 (GASB 65) (Formerly Capitalized Bonds and Other Debt Issuance Costs)
Account 193	Entrepreneurial Education Fund (IC 298A.15) (2013 House File 533)
Fund 23	Invalid Effective FY14 (Formerly Extended School Year Grants (IC 256.22)
Source Project 3218	Invalid Effective FY14 Advancement of Women & Minorities in Admin Positions (IC 256.23)
Source/Project 3219	State Aid Funding Supplement (2% for FY14) (Project use is optional)
Source/Project 3118	Invalid (formerly Class Size Reduction (CFDA 84.340)) (Jun13)
Source/Project 4549	

May 2013

Object 610	General Supplies (Header only Effective with FY14 Reporting)
Object 620	Energy (Used with functions 26XX and 2720) (Header only Effective with FY14 Reporting)
Account 305	Deferred Outflows of Resources (GASB 63 & 65)
Account 605	Deferred Inflows (GASB 63 & 65) (May13)
Account 770	Restricted Net Position (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 Only) (terminology change)
Account 780	Unrestricted Net Position (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 Only) (terminology change)
Source/Project 4783	Investing in Innovation (i3) Fund (CFDA 84.411)

April 2013

Program 430	Title 1 (Header only Effective with FY14 Reporting)
Program 431	Title I Basic (Detail required effective with FY14 Reporting)
Program 432	Title I Schools in Need of Assistance (Detail required effective with FY14 Reporting)
Program 433	Title I District in Need of Assistance (DINA) Detail required effective with FY14 Reporting)
Source/Project 4307	Team Nutrition Grant (Healthier US School Challenge) (HUSSC) (USDA) (CFDA 10.574)

FUND DIMENSION (Required for every transaction)

Government-wide:

- 01 Government-wide Statements — Governmental Activities
- 02 Government-wide Statements — Business-Type Activities
- 08 Governmental Long-term Assets Summary Accounts
- 09 Governmental Long-term Liabilities/Debt Summary Accounts

Governmental:

- 10 General Fund (IC 298A.2)
- 20 Special Revenue Funds
 - 21 Student Activity Fund (IC 298A.8)
 - 22 Management Levy Fund (IC 298A.3)
 - 23 Entrepreneurial Education Fund (IC 298A.15) (2013 House File 533) (Jun13)
 - 24 Public Education and Recreation Levy (PERL) Fund (IC 298A.6)
 - 25 AEA Special Education Instruction Fund (IC 273.9(2)) Equalization Levy Fund (IC 275.31) (with Project 1111) (Dec09)
 - 26 AEA Juvenile Home Fund (IC 282.30) / Emergency Levy Fund (IC 24.6) (with Project 1111) (Dec09)
 - 27 District or AEA Support Trust Funds (Trust Funds that benefit the Agency)
 - 28 Disaster Recovery Fund
 - 29 Library Levy Fund (IC 298A.7) (Clear Creek-Amana CSD only) /Other Special Revenue Fund
- 30 Capital Projects Funds (IC 298A.9)
 - Capital Projects from General Obligation Bonds
 - 31 _____
 - 32 _____
 - Capital Projects from Sources Other than General Obligation Bonds
 - 33 Local Option / Statewide Sales and Services Tax Fund (IC chapter 423E)
 - 34 _____
 - 35 _____
 - 36 Physical Plant & Equipment Levy (PEEL) Fund (IC 298A.4) (Oct10) (Previously Fund 23, Move required by GASB 54)
 - 37 _____
 - 38 _____
 - 39 _____
- 40 Debt Service Fund (IC 298A.10)
- 50 Permanent Funds (GASB Statement 34) (2)
 - 51 _____
 - 52 _____
 - 53 _____
 - 54 _____
 - 55 _____
 - 56 _____
 - 57 _____
 - 58 _____
 - 59 _____

Proprietary:

- 60 Enterprise Funds
 - 61 School Nutrition Fund (IC 298A.11)
 - 62 Child Care Fund (IC 298A.12) & Before and After School Programs
 - 63 Regular Education Preschool
 - 64 Student Construction
- Use 65-67 for Community Service Enterprises. These are activities provided by the district for a fee to the general community or segment of the community that are not in the PERL Fund. Examples are public libraries, community pool, community wellness center, community or Adult Education, etc.
 - 65 _____
 - 66 _____
 - 67 _____
- Use 68-69 for Enterprises that support the school program. Examples would be a student farm, greenhouse, COOP purchasing, school stores, major resale activity, etc.
 - 68 _____
 - 69 _____

70	Internal Service Funds
71	Self-Insurance Fund
72	Flex-Benefits (Cafeteria) Plan Fund
73	Print Shop
74	Health Reimbursement Arrangements (HRA's) (Nov07)
75	
76	
77	
78	
79	

Fiduciary:

80	Trust Funds (IC 298A.13)
	Private-Purpose Trust Funds
81	Scholarship Trust Funds
82	
83	
84	
	Pension Trust Funds (Des Moines ISD only)
85	
86	
	Investment Trust Funds
87	
88	
89	

90	Agency Funds
91	
92	
93	
94	
95	
96	
97	
98	
99	

BALANCE SHEET ACCOUNT DIMENSION (Required for every balance sheet transaction)

Assets and Other Debits

100	Current assets	
100	Cash	
101	Cash in bank	
102	Cash on hand	
103	Petty cash	
104	Change cash	
105	Cash with fiscal agents	
106		
107		
108		
109		
110	Investments	
111	Investments	
112	Unamortized premiums on investments	
113	Unamortized discounts on investments (credit)	
114	Interest receivable on investments	
115	Accrued interest on investments purchased	
120	Property Taxes Receivable (Tax funds only)	
121	Taxes receivable	
122	Allowance for uncollectible taxes (credit)	
123	Succeeding-year property tax receivable	
130	Interfund Receivables	
131	Interfund loans receivable	
132	Interfund accounts receivable	
140	Intergovernmental Receivables	
141	Intergovernmental accounts receivable other than state aid	
142	State Aid receivable (General Fund only)	
143	Mobile home taxes receivable (Tax funds only)	
144	Income Surtax Receivable (General and PPEL funds only)	
150	Other Receivables	
151	Loans receivable	
152	Allowance for uncollectible loans (credit)	
153	Other accounts receivable	
154	Allowance for uncollectible accounts receivable (credit)	
155		
156		
157		
158		
159		
160		
170	Inventories	
171	Inventories for consumption	
172	Inventories for resale	
178	Purchased food & Commodities inventory	
180	Prepaid Expenses	
181	Prepaid expenses	
182		
183		
184		
185		
190	Other current assets	
191	Deposits	
192	Invalid Effective FY14 (GASB 65) (Formerly Deferred Expenditures/Expenses) (Jun13)	
193	Invalid Effective FY14 (GASB 65) (Formerly Capitalized Bonds and Other Debt Issuance Costs (Fund 01 only) (Jun13)	
194	Premium and Discounts on Issuance of Bonds (Funds 01 only)	
195	Unamortized Discount on Iowa School Cash Anticipation Program (ISCAP) Warrants Issued (General Fund only)	
196		
197	Restricted Asset: ISCAP Investment (General Fund only)	
198	ISCAP Accrued Interest Receivable (General Fund only)	

	199	Other current assets
200		Capital Assets (Funds 01, 02, 08, Fiduciary & Proprietary only)
	210	Land and Land Improvements
	211	Land and Land Improvements
	220	Site Improvements
	221	Site improvements
	222	Accumulated depreciation on site improvements
	230	Buildings and Building Improvements
	231	Buildings and building improvements
	232	Accumulated depreciation on buildings and building improvements
	240	Machinery and Equipment
	241	Machinery and equipment
	242	Accumulated depreciation on machinery and equipment
	250	Works of Art and Historical Treasures
	251	Works of Art and Historical Treasures
	252	Accumulated Depreciation on Works of Art and Historical Treasures
	260	Infrastructure
	261	Infrastructure
	262	Accumulated depreciation on infrastructure
	270	Construction in Progress
	271	Construction in progress
	280	Intangible Assets (Jul11)
	281	Intangible Assets (Jul11)
	282	Accumulated Amortization on Intangible Assets (Jul11)
300		Budgeting Accounts and Other Debits (Reserved for Budgetary Control or Used only with Fund 09)
	301	Budgeted Revenues (Interim Statements Only, Closed out for year-end report)
	302	Revenues (Interim Statements Only, Closed out for year-end report)
	303	Amount available for retirement of governmental long-term debt (Used only with Fund 09)
	304	Amount to be provided for retirement of governmental long-term debt (Used only with Fund 09)
	305	Deferred Outflows of Resources (GASB 63 & 65) (May13)
400		Current liabilities
	400	Interfund Payables
	401	Interfund loans payable
	402	Interfund accounts payable
	410	Intergovernmental Payables
	411	Intergovernmental accounts payable
	420	Other Payables
	421	Accounts payable
	422	Judgments payable (Management Fund only)
	423	Warrants payable (Tax funds only)
	424	Bank overdrafts (excess of warrants issued over bank balance)
	425	ISCAP/Education Cash Flow drawdown (General Fund only)
	430	Contracts Payable (See 5XX for long-term)
	431	Contracts payable
	432	Construction contracts payable—retainage
	433	Construction contracts payable
	440	Bonds Payable (Debt Service Fund only) (See 5XX for long-term)
	441	Matured bonds payable
	442	Bonds payable—current
	443	Unamortized premiums on issuance of bonds
	450	Loans Payable (See 5XX for long-term)
	451	Loans payable
	452	Lease obligations—current
	455	Interest payable
	460	Accrued Expenses
	461	Accrued salaries and benefits
	462	
	463	
	464	
	470	Deductions and Withholdings Payable

	471	Payroll deductions and withholdings
	472	Compensated absences—current
	473	Accrued annual requirement contribution liability
480		Deferred Revenues
	481	Deferred revenues (except for succeeding-year property taxes receivable) (Name change effective FY14 Reporting to Advances from Grantors) (Jun13)
	482	Deferred revenues for succeeding-year property taxes receivable (Tax funds only)\
	483	Unearned revenues (Proprietary Funds Only)
	484	Deferred revenue for income surtax receivable (General and PPEL funds only)
490		Other Current Liabilities
	491	Deposits payable
	492	
	493	
	494	
	495	
	496	Unamortized premium on ISCAP warrants issued (General Fund only)
	497	Remainder of ISCAP warrants payable (General Fund only)
	498	ISCAP Accrued Interest Payable (General Fund only)
	499	Other current liabilities

500 Long-term liabilities (Funds 01, 02, 09, Proprietary only)

510		Bonds Payable
	511	General Obligation Bonds payable
	512	Revenue Bonds Payable
	513	Accreted Interest
	514	Unamortized gains/losses on debt refunding
520		Loans Payable
	521	Loans payable from General Fund resources
	522	Loan payable from Voter-Approved PPEL/Schoolhouse Fund resources
530		Capital Lease & Construction Contract Obligations
	531	Capital lease obligations
	532	
	533	
	534	
	535	Construction contract obligations
540		
550		Compensated Absences & Special Termination Benefits
	551	Compensated absences
	552	
	553	Special termination benefits
560		Arbitrage Rebate Liability (Nov06)
	561	Arbitrage rebate liability (Nov06)
570		
580		
590		Other Long-Term Liabilities
	591	
	592	
	593	
	594	
	595	

600 Budgetary Accounts and Other Credits (Used only as Budgetary Control or Fund 08)

	601	Budgeted Expenditures (Interim Statements Only, Closed out for Year-End Report)
	602	Expenditures/Expenses (Interim Statements Only, Closed out for Year-End Report)
	603	Encumbrances (Interim Statements Only, Closed out for Year-End Report)
	604	Encumbrances Committed (Interim Statements Only, Closed out for Year-End Report)
	605	Deferred Inflows (GASB 63 & 65) (May13)
610		Investment in governmental fixed assets before depreciation (Used only in Fund 08)

700 Fund Equity (Dec10 GASB 54 Effective FY11 Reporting)

710		Nonspendable Fund Balance: (Nov10 GASB 54 Effective FY11 Reporting)
	711	Nonspendable Inventory (if using purchases method or inventories are material)
	712	Nonspendable Prepaid Items (if using purchases method and material)
	713	Nonspendable Permanent Fund Principal

- 720 Restricted Fund Balance (external constraints by law or others) (Nov10 GASB 54 Effective FY11 Reporting)
 - 723 Restricted for Medicaid Reserve
 - 724 Restricted for Media Materials (AEA only) (General Fund only)
 - 725 Restricted for Special Education Support Services (AEA only) (General Fund only)
 - 726 Restricted for Revenue Bonds Reserve (LOSST Capital Projects Fund only)
 - 727 Restricted for Revenue Bonds Sinking (Debt Service Fund only)
 - 728 Restricted for General Obligation Bonds Sinking (Debt Service Fund only)
 - 729 Restricted for categorical aid carryover, restricted fund balances, & other reserves (Must have project code if state funding) (Federal funding would be deferred revenue (see code 481) rather than restricted fund balance)
- 730 Committed Fund Balance (Requires formal action of the government's highest level of decision-making authority prior to fiscal year end) (Same action to remove the commitment if not expended) (Nov10 GASB 54 Effective FY11 Reporting)
 - 731 Committed by the board for specific special purposes (Use 741 if intent only and/or not formally approved by board before fiscal year end) (Also requires formal board action to remove the commitment)
 - 732 Committed by the board for specific cash flow (must be specific purpose and unusual in nature) (Never assigned)
 - 738 Committed by the board for Specific Special Education Support Services (AEA only) (General Fund only)
 - 739 Other Committed Fund Balance
- 740 Assigned Fund Balance (Government intends to use for specific purpose) (General Fund only in Iowa) (Nov10 GASB 54 Effective FY11 Reporting)
 - 741 Assigned for specific special purposes (intended for specific purposes) (General Fund Only in Iowa)
 - 748 Assigned for specific Special Education Support Services Purposes (AEA only) (General Fund Only)
 - 749 Other Assigned Fund Balance (General Fund Only in Iowa)
- 750 Unassigned Fund Balances (General Fund and Negative Balances in Other Governmental Fund Only) (Dec10 GASB 54 Effective FY11 Reporting)
 - 758 Unassigned Special Education Support Services (General Fund only)
 - 759 Unassigned Fund Balances (General Fund and Negative Balances in Other Governmental Funds only)
- 760 Net Investments in Capital Assets (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 only) (Apr11)
- 770 Restricted Net Position (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 Only) (May13)
- 780 Unrestricted Net Position (Used with Proprietary Funds, Fiduciary Trust Funds, Fund 01 and Fund 02 Only) (May13)
- 790 Budgetary Account (Used Only for Budgetary Control by Some Accounting Software Systems) (Optional)
 - 798 Budgeted Fund Balance (Used Only for Budgetary Control)

SOURCE DIMENSION (Required for every revenue transaction)
(All State and Federal Sources are State-Assigned Only)

Abbreviations:

IC means Iowa Code

IAC means Iowa Administrative Code (Rules)

CFDA means Catalog of Federal Domestic Assistance

Del indicates when it was deleted from the CFDA catalog

1000	Revenue from local sources
1100	Taxes levied/assessed by the LEA
1110	Ad valorem (Property) taxes
1111	Regular taxes (Tax funds only)
1112	Cash Reserve taxes (IC 298.10) (General Fund only)
1113	
1114	Instructional Support taxes (IC 257.18) (General Fund only)
1115	Educational Improvement taxes (IC 257.29) (General Fund only)
1116	
1117	
1118	
1119	
1120	Sales and use taxes
1121	Invalid Effective FY14 Previously Statewide (formerly Local Option) Sales and Services Tax (IC chapter 423E) (Capital Projects Fund 33 only) (Aug13)
1122-1129	Invalid Effective FY14 Previously for additional counties' LOSST if uses on the ballot or revenue purpose statement are different. (Capital Projects Fund 33 only)
1130	Income taxes (General or PPEL Fund only)
1131	
1132	
1133	
1134	Instructional Support surtax (IC 257.18, 257.19) (General Fund only)
1135	Educational Improvement surtax (IC 257.29) (General Fund only)
1136	VPPEL surtax (IC 298.2) (PPEL Fund only)
1137	
1138	
1139	
1140	Penalties and interest on taxes (Not Used in Iowa)
1170	Excise Taxes
1171	Utility Excise Replacement Tax (IC 437A.8) (Tax funds only)
1190	Other taxes
1191	Mobile Home tax (IC 435.25) (Tax funds only)
1200	Tax revenues from local governmental units other than LEA's (None in Iowa)
1210	Ad valorem taxes
1220	Sales and use taxes
1230	Income taxes
1240	Penalties and interest on taxes
1280	Revenue in lieu of taxes
1290	Other taxes
1300	Tuition
1310	Tuition from individuals (excluding summer school) (Dec09)
1311	Tuition from individuals, regular education programs
1312	Tuition from individuals, special education programs
1313	Tuition from individuals, driver education programs
1314	
1315	
1316	
1317	
1318	
1319	
1320	Tuition from other Government Sources, including LEAs and AEAs, within the State
1321	Regular Program, not Shared or Open Enrolled
1322	Special Education Program, not Open Enrolled
1323	Open Enrollment, Regular program (IC 282.18) (General Fund only)

	1324	Open Enrollment, Special Ed. Program (IC 282.18) (General Fund only)
	1325	Sharing arrangements & contracts, Regular program
	1329	Tuition from other government sources within the state, excluding school districts
1330		Tuition from Government Sources, including LEAs and AEAs outside the State
	1331	Tuition from LEAs outside the State, Regular Education (Dec09)
	1332	Tuition from LEAs outside the State, Special Education (Dec09)
	1339	Tuition from other government sources outside the state, excluding school districts (Dec09)
1340		Tuition from private sources other than individuals
	1341	Tuition from private sources other than individuals, Regular Education program
	1342	Tuition from private sources other than individuals, Special Education program
1350		Tuition from other districts for voucher program students (Not in Iowa)
1360		Tuition from summer school (IC 282.6)
	1361	Tuition from summer school, Regular Education program
	1362	Tuition from summer school, Special education program
	1363	Tuition from summer school, Driver Education program
1370		Tuition for Adult and Continuing Education (IC 282.6)
	1371	Tuition from Adult and Continuing Education
	1372	Tuition from in-service training
	1380	
	1390	
1400		Transportation fees
1410		Transportation fees from individuals
	1411	Regular Program, Public students
	1412	Special Education Program, Public Students
	1413	Regular Program, Nonpublic Students
	1414	Special Education Program, Nonpublic Students
	1415	Activities and athletic trips
	1416	
	1417	
	1418	
	1419	
1420		Transportation fees from other Government Sources, including LEAs and AEAs within the State
	1421	Regular program, not shared or open enrolled
	1422	Special education program not shared or open enrolled
	1423	Open Enrollment, regular program (General Fund only)
	1424	Open Enrollment, special education program (General Fund only)
	1425	Sharing arrangement & contracts
	1426	
	1427	
	1428	
	1429	Transportation fees from other government sources within the state excluding school districts
1430		Transportation fees from other Government Sources outside the State
	1431	Transportation fees from LEAs or government source outside the state, regular education
	1432	Transportation fees from LEAs or government source outside the state, special education
	1439	Transportation fees from other government sources outside the state excluding school districts (Dec09)
1440		Transportation fees from private sources other than individuals
	1441	Transportation fees from private sources other than individuals, regular education program
	1442	Transportation fees from private sources other than individuals, special education program
	1443	Transportation fees from private sources for private uses
1450		
1460		Summer School Program Transportation
	1461	Summer school program transportation, regular education
	1462	Summer school program transportation, special education
1470		
1480		
1490		
1500		Investment Income
	1510	Interest on investments (IC 12C.7, 12C.14)
	1520	Dividends on investments (Not in Iowa)
1530		Net Increases in the Fair Value of Investments
	1531	Realized gains on Investments
	1532	Unrealized gains on Investments
1540		Investment income from real property (Not in Iowa)
1600		Food services (IC chapter 283A) (Generally only Funds 61 and 62)

1610	Daily sales—reimbursable programs
1611	Daily sales—school lunch program
1612	Daily sales—school breakfast program
1613	Daily sales-special milk program
1614	Daily sales – after school program
1620	Daily sales—non-reimbursable programs
1621	Ala carte sales and additional milk or snacks for students
1622	Adult lunch sales
1623	Adult breakfast sales and second student breakfast
1624	Adult milk sales (special milk program)
1625	Adult snack sales (after school program)
1626	Second Type A student lunch sales
1627	Vendored lunch (nonpublic, daycare, preschools, etc.)
1628	Vendored breakfast (nonpublic, daycare, preschools, etc.)
1629	Vendored snack (nonpublic, daycare, preschools, etc.)
1630	Special Food Functions & Institutional Income
1631	Food served or sold to students & staff
1632	Food served or sold to general public
1633	Food served or sold to another school district or AEA
1634	Food served or sold to other entities
1650	Daily sales—Summer Food Programs
1651	Summer Lunch Program
1652	Summer Breakfast Program
1653	Summer Milk Program
1655	Summer Ala Carte Sales
1656	Adult Summer Lunch Sales
1657	Adult Summer Breakfast Sales
1658	Adult Summer Milk Sales
1700	District student activities (IAC 281-12.6)
1710	Admissions (Generally Student Activity Fund)
1720	Bookstore sales (General Fund only)
1730	Student organization membership dues and fees (Student Activity Fund only)
1740	Fees
1741	School fee charged to students for eye protection equipment (General Fund only)
1742	School fee charged to students for ear protection equipment (General Fund only)
1743	School fee charged to students for school supplies (General Fund only)
1744	
1745	
1746	
1747	
1748	Contest entry fees charged to students
1749	Optional student fees
1750	Revenue from enterprise activities
1751	Student Construction (Generally Fund 64)
1752	School Farm/greenhouse (Generally Funds 68 or 69)
1753	COOP purchasing (Generally Funds 68 or 69)
1754	Vending Machine Sales (Effective with FY10 Reporting - Previously source 1992) (Dec09)
1760	
1770	
1780	
1790	Other activity income
	1791 Student Activity fund raisers (see source 1993 for other fund raisers)
1800	Community services activities
1810	Community recreation, wellness center, community pool (Generally Funds 65, 66, or 67)
1820	Civic Services (Generally Funds 65, 66, or 67)
1830	Public Library Services (Generally Funds 29, 65, 66, or 67)
1840	Custody & child care services (Generally Child Care Fund 62)
1850	Welfare Services (Generally Funds 65, 66, or 67)
1860	Regular Education Preschool tuition (Generally Regular Ed Preschool Fund 63)
1900	Other revenue from local sources
1910	Rentals (IC 297.22, 297.9) (General Fund only)
1920	Contributions and donations from private sources (For significant bequests or donations see 6420)
1921	Gaming grants (direct or indirect from nonprofit)
1922	First in the Nation in Education (FINE) (Former IC 257A.7) (General Fund only)

	1923	
	1924	
	1925	
1930	Gains on the sale of capital assets (Proprietary or fiduciary funds only)	
1940	Textbook sales and rentals (IC chapter 301) (General Fund only)	
	1941	Textbook sales, Public Students
	1942	Textbook rentals, Public Students
	1943	Textbook Substitute sales, Public Students
	1944	Textbook substitute rentals, Public Students
	1945	Penalties & Fines
	1946	Textbook sales, others
	1947	Textbook rentals, others
	1948	Textbook substitute sales, others
	1949	Textbook substitute rentals, others
1950	Miscellaneous Revenues from other LEAs/AEAs	
	1951	Teacher services provided other Iowa LEAs/AEAs
	1952	Superintendent/chief administrator services provided other Iowa LEAs/AEAs
	1953	School Building Administrative Services provided other Iowa LEAs/AEAs
	1954	Business Administrative Services provided other Iowa LEAs/AEAs
	1955	Nurse Services provided other Iowa LEAs/AEAs
	1956	Curriculum Coordinator services provided other Iowa LEAs/AEAs
	1957	Media specialist, Librarian, & Technology Coordinator services provided other Iowa LEAs/AEAs
	1958	Other Sales of Services/Miscellaneous Revenues from other Iowa LEAs/AEAs
	1959	Other Sales of Services/Miscellaneous Revenues from other LEAs outside the state
1960	Miscellaneous Revenues from Sales of Services to other local governmental units, including the state	
1970	Sale of Service to Other Funds (Internal Service Fund Only) (Dec09) (See 1994 for Operating Revenues Outside the District)	
1980	Refund of Prior Year's Expenditures	
	1981	Fuel Tax Refund (when received in a subsequent year, net against expenditure in same year) (Mar11)
	1982	Sales Tax Refund (when received in a subsequent year, net against expenditure in same year) (Mar11)
	1989	Other Refunds of Prior Year's Expenditures (Mar11)
1990	Other local revenues for which an account code has not been assigned above	
	1991	Sale of Materials
	1992	Temporarily Available (Dec09) (Previously was Vending Machine Sales moved to source 1754)
	1993	Fund Raisers other than for Student Activities (See 1791 for Student Activity Fund Raisers)
	1994	Operating Revenues from Outside the District (Dec09) (Split from 1970)
	1996	Iowa School Microsoft Settlement program
	1997	Reimbursable nonprofit school organization administration costs (IC 279.62)
	1998	Food Rebates and Coupon Refunding (School Nutrition Fund or Child Care Fund)
	1999	Other local revenues not assigned an account code
2000	Revenue from intermediate sources	
	2100	Unrestricted grants-in-aid and Revenue Sharing (Dec11)
	2110	County
	2111	Polk County Gaming Revenue Sharing (Dec11)
	2120	AEA
	2130	City
	2140	Through an Iowa LEA (Sep12) (SAVE Funds)
	2150	University or College
	2160	Community College
	2200	Restricted grants-in-aid
	2210	County
	2211	Polk County Gaming Grant
	2220	AEA
	2230	City
	2240	Invalid
	2250	University or College
	2260	Community College
	2800	Revenue in lieu of taxes
	2900	Revenue for/on behalf of the LEA (Not in Iowa)
3000	Revenue from State sources (3000 sources are General Fund unless otherwise noted)	
	3100	Unrestricted grants-in-aid and State Aid
	3110	State Aids
	3111	State Foundation Aid (IC chapter 257)

	3112	Instructional Support state aid (IC 257.20) (Invalid FY12) (Aug11)
	3113	Special Education Deficit Supplemental State Aid (IC 257.31(14))
	3117	Four-year-old Preschool State Aid (districts in at least second year of program, earliest is FY09)
	3118	State Aid Funding supplement (2% for FY14) (HF 215, Sec8) (Jun13)
3120		State Payments in Lieu of Tuition
	3121	Foster Care Claim/Juvenile Home Advance (IC 282.30, 282.31) (General Fund for foster care and Juvenile Home Fund for Juvenile Home Advance)
	3122	Special Education Services for Nonpublic Students (IC 256.12)
	3123	Special Education Services for district court placed (parental rights severed) (IC 282.29)
3130		SBRC Grants in Aid
	3131	Transportation Assistance (IC 257.31(17(a)))
3140		
3150		
3200		Restricted grants-in-aid
3200		Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
	3201	Invalid (Jan09)
	3202	Beginning Teacher Mentoring and Induction Program (IC 284.13)
	3203	Evaluator Training Program (IC 284.10)
	3204	Teacher Salary Supplement (Oct 09)
	3205	Contracts for the Professional Development / Technical Assistance Seminars
	3206	Invalid (Jan09)
	3207	Invalid (Jan09)
	3208	Invalid (Jan09)
	3209	Beginning Administrator Mentoring and Induction Program (Aug06) (invalid FY12) (Aug11)
3210		Other restricted grants-in-aid
	3211	Invalid (Jul09)
	3212	Invalid (Jul09)
	3213	Invalid
	3214	AEA flow through (IC 273.9)
	3215	Invalid
	3216	Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
	3217	Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
	3218	Invalid Effective FY14 (Formerly Extended School Year Grants) (IC 256.22) (Jun13)
	3219	Invalid Effective FY14 Advancement of Women & Minorities in Admin Positions (IC 256.23) (Jun13)
3220		Other restricted grants-in-aid
	3221	Transportation aid for nonpublic students (IC 285.2) (Must be reported as a revenue and cannot be used as a credit to an expenditure account)
	3222	Textbook aid for nonpublic students (IC 301.1)
	3223	Invalid
	3224	Mentoring/Induction of New Teacher's Support (former program still active)
	3225	Reading Recovery (IC 257B.1B(1))
	3226	Employability Skills Assessments Reimbursements (Work Keys) (IC 256.9(43))
	3227	State Decategorization Grant (D-CAT) (DHS) (IC 232.188)
	3228	Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
	3229	Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
3230		At Risk program grants (IC 279.51)
	3231	Parent Education for At Risk (0-3) (IC 279.51(2)"a"(2)"b")
	3232	Child Development (3&4)
	3233	Public School, Child Development (3-5) (IC 279.51(2)"b")
	3234	Innovative At Risk (K-3) (IC 279.51(1)(c))
	3235	
	3236	
	3237	Family Resource
	3238	At Risk 4-year-olds
	3239	AEA Early Childhood Education (IC 279.51(1)(a))
3240		Other restricted grants-in-aid
	3241	Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
	3242	Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)
	3243	Foreign language grants
	3244	Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
	3245	Iowa conservation education grants (IC 256.34, 455A.19)
	3246	Innovative Substance Abuse Prevention Grant
	3247	Reading Instruction Pilot Project Grant Spanish Reading (SF 588 Section 42)
	3248	Education Technology Assistance (IC 256.33)

	3249	Children at Home (DHS) (IC225C) (Aug13)
3250		School Food Service Program (Fund 61 or 62)
	3251	School lunch cash assistance (IC chapter 283A)
	3252	School breakfast cash assistance (IC chapter 283A)
	3259	Farm to School (Agriculture) (IC 190A.1)
3260		Other restricted grants-in-aid
	3261	Vocational aid (IC chapter 258)
	3262	
	3263	Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
	3264	Anatomical Gift Public Awareness Grant (IC142C.15)
	3265	Teacher exchange program grants (IC 256.7(15))
	3266	Iowa Learning Technology Commission Grants (IC 280A)
	3267	Waste Tire Management Fund Grants (School Playground Safe Surfacing Initiative) (DNR) (IC 455D.11C)
	3268	Project Learning Tree (DNR unit 1552) (IC 456A.17) (Jul12)
	3269	Solid Waste Alternatives Program (SWAT) (Safe Chemical Management for Schools Pilot Project) (DNR-COG) (455E.11)
3270		Other restricted grants-in-aid
	3271	Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474 (2) (e)) (PPEL Fund or Capital Projects Fund)
	3272	Iowa disaster assistance (IC 29C.6 (17)) (Generally PPEL Fund, Disaster Recovery Fund or Capital Projects Fund) (Sep08)
	3273	Vision Iowa School Infrastructure Program (IC chapter 292) / Vision Iowa /CAT (DED) (Capital Projects Fund)
	3274	Iowa Alliance for the Arts, LACES
	3275	Iowa Arts Council, Artist in the School
	3276	Invalid (Mar13)
	3277	Labor Management Grant (IWD) (IAC877-9.1).
	3278	Career Pathways Grant (IC 256.39)
	3279	Odyssey of the Mind
3280		Other restricted grants-in-aid
	3281	Telecommunications Council Grants (IC 8D.13 (8))
	3282	Electronic data interchange (EDI) (Project Easier) (IC 294A.25 (9))
	3283	DOT Outdoor Classroom Grants
	3284	Iowa Math and Science Coalition (IC 294A.25 (14))
	3285	Geography Alliance (IC 294A.25 (6))
	3286	SAFE Coalition Grant
	3287	Environment First Funds (Million More by 2004) (Keepers of the Land (1/2)) (DNR) (IC 8.57A)
	3288	Trees Forever (PPEL Fund or Capital Projects Fund)
	3289	Earth Year 2000 grants (DNR)
329X		No Longer Valid
3300		
330X		Reserved for Special Education Levels
3310		Other restricted grants-in-aid
	3311	Early Childhood Programs grant (Empowerment) (DHS) (IC 7I.8 (3))
	3312	School Ready Children grants account (Early Care, Health and Education) (Empowerment) (IC 7I.7, 7I.8 (2)) (Dec06)
	3313	Community Coalition Grant (Youth Mentoring Program) (DPH) (IC 125.59)
	3314	Before and After School Program (Tobacco Settlement) (Oct06)
	3315	Empowerment Professional Development Grant (Jan07)
	3316	Parent Liaison Program (HF 2527)
	3317	Statewide Voluntary Preschool Program Grants (HF 877 – IC 256C) (Invalid effective FY12) (Aug11)
	3318	Early Head Start Pilot Projects
	3319	Before and After School Grants
3320		Other restricted grants-in-aid
	3321	State Medicaid Match (Must be \$0 at Fiscal Year End) (Feb09) (Must be 0 at year end)
	3322	Special Education Services Birth to 3 (SF 588 Sec 6.11)
	3323	State Match for Rehabilitation Services - Vocational Rehabilitation Grants to States (Voc Rehab) (see project 4598 for the Federal Portion)
	3324	Iowa's Promise The Alliance for Youth (Destination Graduation) (DED)
	3325	Health Care Trust Fund (Cancer Prevention) (DPH) (IC 453A.35A) (Aug09)
	3326	Iowa Comprehensive Highway Safety Plan (CHSP) Implementation (DOT) (Apr10)
	3327	Iowa Power Fund Community Grants Program (IC 469.10(6)) (Aug10)

	3328	Youth Development Grant (DPH) (Annual Appropriations Bill) (Aug11)
	3329	AEA Preschool Contract (Unit 5360) (Jun12)
3330		Other restricted grants-in-aid
	3331	Closing the Achievement Gap Grants (SF 2298, Sec 80 (14))
	3332	Open Access / Access Plus (IAC 286.3(3-4))
	3333	Model Core Curriculum (IC 256.7) (HF2527 (16) (State Org 2631))
	3334	Supplemental Strategies and Educational Services Grant Program (SF 588 Sec 31.5) (IC 279.65(5))
	3335	Math and Science Education Improvement (STEM) (HF829)
	3336	District Sharing and Efficiencies Study (SF447) (AEAs 9, 10, and 11 only)
	3337	Iowa Learns Online (Nov10) (Description Change only)
	3338	Additional Allocation for Excess Instructional Program Costs for the Home School Assistance Program (HF 2700, Sec. 111)
	3339	Model Core Curriculum (IC 256.7) (HF 2679) (State App I83, org 2123)
3340		Other Restricted grants-in-aid (
	3341	Iowa Reading Research Center (SF 2284) (Jan13)
	3342	Successful Progression for Early Readers (IC 279.68(2) (Sep13)
3360		Other restricted grants-in-aid
	3361	Secure an Advanced Vision for Education Statewide Sales and Services Tax (IC chapter 423E) (Fund 33 only) (Used with project 3361 or district-assigned projects (8001-9999), if segregation by county or supplement is desired) (Aug13)
3370		Educator Quality Program (IC 284, Code 2007) (Aug07)
	3371	
	3372	Professional Development System for Statewide Early Childhood System (IC 284.13(1)(d)(3) (HF 2679, Sec 83)
	3373	Professional Development for Model Core Curriculum (IC 284.13(1) (c) (HF 2679, Sec 83)
	3374	Teacher Development Academies
	3375	Career Ladder and Pay for Performance Planning Grants (SF 277)
	3376	Professional Development (IC 284.13 (1)(d), Code 2007
	3377	Invalid (Jan10)
	3378	Invalid (Jan10)
	3379	Invalid
3380		Education Reform Educator Quality (HF215, Sec 110) (Header only) (Sep13)
	3381	Iowa Learning Online
	3382	Teach Iowa Student Teaching Pilot Program
	3383	Teacher Leadership Technical Assistance
	3384	Council on Educator Development
	3385	Extended Learning Time Pilot
	3386	High Need Schools (Effective FY15)
	3387	Teacher Leadership Grants
	3388	Competency-Based Instruction Program Grants
	3389	Invalid
3700		State grants-in-aid through other Agencies
	3710	Through an Iowa LEA
	3720	Through an Iowa AEA
	3730	Through a City
	3740	Through a County
	3750	Through a University/College
	3751	Governor's Advisory Council STEM Scale-Up Programs (SF 2321) (Oct12) (source only if payment through a university or college. Otherwise, one of the other 37X0 source with 3751 as the project)
3760		State Grants through a Community College
	3761	Community College Equipment and Training Fund (CCET (2007 Acts, Ch 122 10(7) (One part of PLTW)
	3762	Grow Iowa Values Fund / Community College Workforce Training and Economic Development (WTED) Fund (IC 15G.108 & 260C.18A) (Oct09)
3790		Through another agency
	3791	Iowa Jobs for American Grads (IJAG) (HF604, Sec 6(16)) (Sep13)
3800		Revenue in lieu of taxes
	3800	State Credits
	3801	Military credit (IC chapter 426A) (Tax funds only)
	3802	Invalid
	3803	State Replacement for Commercial and Industrial (C & I) property valuations reduction (Tax funds only) (Sep13)
3810		Other
	3811	Wetlands and prairie lands revenue in lieu of taxes (IC 427.1(23)) (Tax funds only)

	3812	Open space property payment in lieu of taxes (DNR) (IC 465A.4) (Tax funds only)
3900		Revenue for/on behalf of the LEA (Not in Iowa)
4000		Revenue from Federal sources (4000 sources are General Fund unless otherwise noted)
4000		Restricted Grants in Aid from the Federal Government through the State
	4010	The American Recovery and Reinvestment Act of 2009 (Other Department programs)
	4011	Invalid (Formerly School Lunch Equipment Grants Stabilization (CFDA 10.579) (Fund 61) (Jan13)
	4012	Head Start Stabilization (CFDA TBA)
	4013	ARRA COBRA Subsidy (CFDA 17.151)
	4014	ARRA – Child Care and Development Block Grant (CFDA 93.713) (Dec09)
	4015	State Clean Diesel Grant Program (DNR) (CFDA 66.040) (Mar10)
	4016	State Energy Program (OEL) (CFDA 81.041) (Capital Projects Fund, including PPEL) (Dec10)
	4017	Energy Efficiency and Conservation Block Grant (CFDA 81.128) (Feb13)
	4020	The American Recovery and Reinvestment Act of 2009 (USDE Programs)
	4021	Statewide Data Systems (CFDA 84.384)
	4023	Education Technology State Grants (CFDA 84.386)
	4024	Education of Homeless Children and Youth (CFDA 84.387)
	4025	Invalid (Formerly Title I School Improvement Stabilization (CFDA 84.388) (Jan13)
	4026	Invalid (Formerly Title I Basic LEA Grants Stabilization (CFDA 84.389) (Program 430) (Jan13)
	4027	Invalid (Formerly Title I Basic Set Aside Stabilization (CFDA TBA) (Program 430) (Jan13)
	4030	The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs)
	4031	Invalid (Formerly Special Education – Grants to States (Part B – Section 611) (CFDA 84.391) (Jan13)
	4032	Invalid (Formerly Special Education – Preschool Grants (Part B – Section 619) (CFDA 84.392) (Jan13)
	4033	Invalid (Formerly Special Education – Grants for Infants and Families (Part C) (CFDA 84.393) (Jan13)
	4034	Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (State Aid) (CFDA 84.394) (Jan13)
	4035	Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (Teacher Professional Development) (CFDA 84.394) (Jan13)
	4036	Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (Instructional Support)) (CFDA 84.394) (Jan13)
	4037	Invalid (Formerly State Fiscal Stabilization Fund - Education State Grants (Received through an LEA in another State) (Jan13)
	4038	Teacher Quality Partnerships, Recovery Act (CFDA 84.405) (Apr10)
	4039	Invalid (Formerly State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act) (CFDA 84.397) (Apr10) (Jan13)
	4040	The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs (Sep10)
	4041	Education Jobs Fund (CFDA 84.410) (Sep10)
4100		Unrestricted grants-in-aid direct from the Federal Government
	4101	Impact Aid (CFDA 84.041) (General Fund for maintenance; PPEL or Capital Projects Fund for Construction)
	4102	
	4103	
	4104	
4200		Unrestricted grants-in-aid from the Federal Government through the State
	4201	Invalid (Dec10)
	4202	Invalid (Dec10)
	4203	Flood Control Projects (CFDA 12.106) (PPEL Fund or Capital Projects Fund)
	4204	
	4205	
4300		Restricted grants-in-aid direct from the Federal Government
4300		Other restricted grants-in-aid direct from the Federal Government
	4301	
	4302	Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)
	4303	
	4304	
	4305	
	4306	
	4307	Team Nutrition Grant (Healthier US School Challenge) (HUSSC) (USDA) (CFDA 10.574) (Apr13)
	4308	Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
	4309	Secondary Agriculture Education Grants (CFDA 10.226)
4310		Other restricted grants-in-aid direct from the Federal Government
	4311	Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)

	4312	Community Facilities Loans and Grants (CFDA 10.766) (PPEL Fund or Capital Projects Fund)
	4313	Promotion of the Humanities Education Development and Demonstration (Community of Learners) (CFDA 45.162)
	4314	Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)
	4315	Opportunities for Youth – Youthbuild Program (CFDA 14.243)
	4316	Juvenile Mentoring Program (JUMP) (CFDA 16.726)
	4317	Environmental Education Grants (CFDA 66.951)
	4318	Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
	4319	Child Care Development Block Grants (CFDA 93.575) (Used with program 840) (Generally Fund 62)
4320		Other restricted grants-in-aid direct from the Federal Government
	4321	Head Start (CFDA 93.600)
	4322	Invalid (Feb 2012)
	4323	Invalid (Feb 2012)
	4324	Foreign Language Assistance Grant (CFDA 84.293)
	4325	Invalid (Feb 2012)
	4326	Bilingual Education Professional Development (CFDA 84.195)
	4327	Indian Education – Assistance to Schools (CFDA 15.130)
	4328	Invalid (Feb 2012)
	4329	Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)
4330		Other restricted grants-in-aid direct from the Federal Government
	4331	Cash in lieu of commodities in National School Lunch Program (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only)
	4332	Foreign Language Incentive Program (CFDA 84.294)
	4333	Literacy through School Libraries (CFDA 84.364)
	4334	Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358)
	4335	Twenty-first Century Community Learning Centers (CFDA 84.287)
	4336	Fund for the Improvement of Education (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (CFDA 84.215)
	4337	Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
	4338	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
	4339	Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)
4340		Other restricted grants-in-aid direct from the Federal Government
	4341	Early Reading First (CFDA 84.359)
	4342	Special Education_Research and Innovation to Improve Services and Results for Children with Disabilities (CFDA 84.324)
	4343	Early Learning Fund (CFDA 93.577)
	4344	Advanced Placement Program (CFDA 84.330)
	4345	Teacher Quality Enhancement Grants (CFDA 84.336)
	4346	Drug-Free-Communities Support Program (CFDA 93.276)
	4347	Developing, Testing, and Demonstrating Promising New Programs (CFDA 16.541)
	4348	Rural Business Enterprise Grants (Child Care Initiative) (CFDA 10.769)
	4349	Aerospace Education Services Program (CFDA 43.001)
4350		Other restricted grants-in-aid direct from the Federal Government
	4351	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243)
	4352	Early Retirement Reinsurance Program (CFDA TBA) (HRSA) (Apr11)
	4353	Affordable Care Act (ACA) Grants for School-Based Health Centers Capital Program (CFDA 93.501) (Jul11)
	4354	QSCB/BAB Direct Pay IRS Tax Credit (Jul11)
	4355	Supporting Teens through Education and Protection Act of 2005 (STEP Act) (CFDA 16.684) (Dec 2011)
	4359	Language Grant Program (CFDA 12.900) (Apr11)
4360		Other restricted grants-in-aid direct from the Federal Government
	4361	Arts in Education / Professional Development for Arts Educators (CFDA 84.351)
	4362	Homeless Education Disaster Assistance Program (CFDA 84.383)
	4363	High School Graduation Initiative (CFDA 84.360) (Oct10)
4500		Restricted grants-in-aid from the Federal Government through the State
4500		Title I
	4501	Title I Grants to Local Education Agencies, (CFDA 84.010)
	4502	Private School - Capital Expenses (Title 1), (CFDA 84.216) (Capital Projects Fund)
	4503	Migrant Education - Basic State Grants Program (Title I migrants), (CFDA 84.011)
	4504	Title I Accountability Grants, (CFDA 84.348)

4505	
4506	Title I Program for Neglected & Delinquent Children (CFDA 84.013)
4507	Title I School Improvement Grants (CFDA 84.377) (Sep13)
4508	Title I Grants to LEAs, carryover
	<i>Funds become available on July 1 and are coded under 4501 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4508.</i>
4509	Title I Migrant Education, carryover
	<i>Funds become available on July 1 and are coded under 4503 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4509.</i>
4510	Individuals with Disabilities Education Act (IDEA) (subgrants) (Use 4521 for the regular allocation)
4511	District Defined IDEA Subgrants (CFDA 84.027)
4512	District Defined IDEA Subgrants (CFDA 84.027)
4513	District Defined IDEA Subgrants (CFDA 84.027)
4514	District Defined IDEA Subgrants (CFDA 84.027)
4515	District Defined IDEA Subgrants (CFDA 84.027)
4516	District Defined IDEA Subgrants (CFDA 84.027)
4517	District Defined IDEA Subgrants (CFDA 84.027)
4518	District Defined IDEA Subgrants (CFDA 84.027)
4519	District Defined IDEA Subgrants (CFDA 84.027)
4520	Individuals with Disabilities Education Act (IDEA) (formula grants)
4521	Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literacy, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
4522	Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173)
4523	Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181)
4524	
4525	Special Education - Grants to States (Part B Section 611) (High Cost Claim) (CFDA 84.027)
4526	Special Education – State Personnel Development Grants (SPDG) (Career Ladder, IEP Initiative, Literacy Initiative Every Child Reads, 2 nd chance reading, Cognitively Guided Instruction, QAR) (CFDA 84.323)
4527	Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (CFDA 84.326)
4528	Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
4529	Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530	Carl D. Perkins Career and Technical Education Act of 2006 (Used with Program 300)
4531	Vocational Education - Basic Grants to States (Title I, Part C) (CFDA 84.048)
4532	Title I, Part B, Non-Traditional (CFDA 84.048)
4533	Title I, Part B, Correction Education (CFDA 84.048)
4534	
4535	Invalid
4536	Comprehensive Centers (Tech-Prep Education) (Title II) (CFDA 84.243)
4537	
4538	
4539	Career and Technical Education – Other Miscellaneous Reimbursements (CFDA 84.048)
4540	Other restricted grants-in-aid from the Federal Government through the State
4541	Abstinence Education (CFDA 93.235)
4542	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
4543	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act) (JJDP) (CFDA 16.540)
4544	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
4545	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
4546	Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
4547	Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
4548	Comprehensive School Reform Demonstration (CFDA 84.332)
4549	Invalid (formerly Class Size Reduction (CFDA 84.340)) (Jun13)
4550	Child Nutrition Act (Funds 61 or 62 only)
4551	Child Nutrition Discretionary Grants Limited Availability (CFDA 10.579) (Oct10)

- 4552 School Breakfast Program (CFDA 10.553)
- 4553 National School Lunch Program (Includes After-school Snack Program) (CFDA 10.555)
- 4554 Child and Adult Care Food Program (CFDA 10.558)
- 4555 Special Milk Program for Children (CFDA 10.556)
- 4556 Summer Food Service Program for Children (CFDA 10.559)
- 4557 Fresh Fruit and Vegetable Program (CFDA 10.582)
- 4558 Team Nutrition Grant (CFDA 10.574)
- 4559 Nutrition Education and Training Program (CFDA 10.564)
- 4560 Other restricted grants-in-aid from the Federal Government through the State
 - 4561 Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)
 - 4562 Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
 - 4563 Eisenhower Professional Development State Grants (Every Student Initiative) (CFDA 84.281)
 - 4564 Immigrant Education (CFDA 84.162) (Del 2002B)
 - 4565 Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
 - 4566 Public Assistance Grants (FEMA Disaster Assistance) (CFDA 97.036, previously CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund)
 - 4567 Even Start - State Education Agencies (CFDA 84.213)
 - 4568 Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
 - 4569 Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (CFDA 93.556)
- 4570 Other restricted grants-in-aid from the Federal Government through the State
 - 4571 Petroleum Violation Escrow Funds (DNR Energy), (No CFDA number, but A-133)
 - 4572 Learn and Serve America – School and Community Based Programs, (Next Steps) (CFDA 94.004)
 - 4573 Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
 - 4574 Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (CFDA 47.076)
 - 4575 Title V _Delinquency Prevention Program (DHR) (CFDA 16.548)
 - 4576 Star Schools, (IPTV, DE) (CFDA 84.203)
 - 4577 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938)
 - 4578 State and Community Highway Safety (Safety Education) (CFDA 20.600)
 - 4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)
- 4580 Other restricted grants-in-aid from the Federal Government through the State
 - 4581 Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
 - 4582 Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (Dual Language Project) (CFDA 84.215)
 - 4583 Bilingual Education Support Services (CFDA 84.194)
 - 4584 Byrd Honors Scholarships (CFDA 84.185)
 - 4585 Enhancing Education through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
 - 4586 AmeriCorps (DED) (CFDA 94.006)
 - 4587 Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
 - 4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
 - 4589 Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)
- 4590 Other restricted grants-in-aid from the Federal Government through the State
 - 4591 Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
 - 4592 Invalid
 - 4593 Job Training Partnership Act (DED) (CFDA 17.250)
 - 4594 Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
 - 4595 Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
 - 4596 Invalid
 - 4597 Employment Services and Job Training Pilots _Demonstrations and Research (Work Start) (CFDA 17.249)
 - 4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126)

- 4599 Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
- 4600 Additional restricted grants-in aid from the Federal Government through the State
- 4610 Health and Human Services Grants
- 4611 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575)
- 4612 Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)
- 4613 State Children’s Insurance Program (HAWK –I) (DHS) (CFDA 93.767)
- 4614 Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
- 4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)
- 4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575)
- 4617 Community Mental Health Services, Block Grants (DHS) (CFDA 93.958)
- 4618 State Rural Hospital Flexibility Program (CFDA 93.241)
- 4619 Centers for Disease Control and Prevention_Investigations and Technical Assistance (Harkin Wellness Grant) (Tobacco Survey) (CFDA 93.283)
- 4630 Department of Human Services, Medicaid
- 4633 Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778)
- 4634 Medical Assistance Program (Medicaid Direct Service Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients)
- 4640 Department of Education Grants
- 4641 Reading Excellence Program (CFDA 84.338)
- 4642 Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)
- 4643 Title IIA - Federal Teacher Quality Program (Every Student Counts) (CFDA 84.367)
- 4644 Title III – English Language Acquisition State Grants (CFDA 84.365)
- 4645 Reading First State Grants (CFDA 84.357)
- 4646 Twenty-first Century Community Learning Centers (CFDA 84.287)
- 4647 Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)
- 4648 Grants for State Assessments and Related Activities (Title VI A) (UI - ITAP) (CFDA 84.369)
- 4649 Math and Science Partnerships (Title II B) (CFDA 84.366)
- 4650 Department of Education Grants (continued)
- 4651 Charter Schools (CFDA 84.282)
- 4652 Javits Gifted and Talented Students Education Grant Program (CFDA 84.206)
- 4653 Grants for Enhanced Assessment Instruments (CFDA 84.368)
- 4654 Advanced Placement Program (CFDA 84.330)
- 4655 Teacher Quality Enhancement Grants (CFDA 84.336)
- 4656 Elementary and Secondary Education Hurricane Relief Programs (CFDA 84.938)
- 4657 Ready to Teach (CFDA 84.286)
- 4658 Special Education_Technical Assistance on State Data Collection (CFDA 84.373)
- 4659 Statewide Data Systems (CFDA 84.372) (Aug11)
- 4660 Department of Education Infrastructure Grants
- 4661 Invalid
- 4662 Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215) (PEEL Fund or Capital Projects Fund)
- 4670 Other restricted grants-in-aid from the Federal Government through the State
- 4671 State Administrative Matching Grants for Food Stamp Program (BASICS - Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
- 4672 USDA Food Product Safety Recall Reimbursement (Not Subject to A-133) (Funds 61 or 62 only)
- 4673 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (DPH) (CFDA 93.243) (Aug09)
- 4674 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP) / State Award (CFDA 84.334) (ICSAC)
- 4675 National Leadership Grants (Community Partners Family Literacy) (IPTV) (CFDA 45.312)
- 4676 Assistive Technology (UI-IPAT) (CFDA 84.224)
- 4677 Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
- 4678 Enforcing Underage Drinking Laws Program (DHR) (CFDA 16.727)
- 4679 State Library of Iowa Program (SLI) (CFDA 45.310)
- 4680 Other restricted grants-in-aid from the Federal Government through the State
- 4681 Public Safety Partnership & Community Policing Grants (COPS) (DHR) (CFDA 16.710)
- 4682 Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664) (PEEL Fund or Capital Projects Fund)

	4683	Mine Health and Safety Grants (CFDA 17.600)
	4684	Nonpoint Source Implementation Grants (Water Quality) (DNR) (CFDA 66.460)
	4685	State Energy Program Special Projects (DNR) (CFDA 81.119)
	4686	Solid Waste Management Assistance Grants (DNR) (CFDA 66.808)
	4687	Sport Fish Restoration (DNR) (CFDA 15.605)
	4688	WIA Pilots, Demonstration Projects (DHR) (CFDA 17.261)
	4689	Highway Planning and Construction (Safe Route to Schools (SRTS) Program) (IDOT) (CFDA 20.205)
4690		Other restricted grants-in-aid from the Federal Government through the State
	4691	Public Health Emergency Preparedness (DPH) (CFDA 93.069) (Apr10)
	4692	Hazard Mitigation Grants (CFDA 97.039) (Apr10)
	4693	Ready-To-Learn Television (IPTV) (CFDA 84.295) (Feb12)
	4694	Enhanced Hunter Education and Safety Program (CFDA 15.626) (DNR) (Jul12)
	4695	Developmental Disabilities Projects of National Significance (Model Employment Transition) (CFDA 93.631) (Jun13)
	4699	Specialty Crop Block Grant Program (CFDA 10.169 or 10.170) (AG) (May11)
4700		Grants-in aid from the Federal Government through other intermediate agencies
	4710	Through an Iowa LEA
	4720	Through an AEA
	4730	Through a City
	4731	Community Development Block Grant (CFDA 14.218)
	4735	Drug-Free Communities Support Program Grants (CFDA 16.729)
	4740	Through a County
	4741	Direct and Counter-cyclical Payments Program (CFDA 10.055) (Jul10)
	4750	Through a University/College
	4751	Higher Education Multicultural-Scholars Program (MSP) (U of I) (CFDA 10.220) (Dec12)
	4752	Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
	4753	Cooperative Extension Service (Youth Marketplace Program) (CFDA 10.500)
	4754	Social Security Research and Demonstration (Smart Start) (CFDA 96.007)
	4755	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243) (Sep07)
	4756	Model State-Supported Area Health Education Centers Model AHEC (CFDA 93.107) (Oct09)
	4757	Education Research, Development and Dissemination (UI) (SWA) (CFDA 84.305) (Apr10)
	4758	Mathematical and Physical Sciences (ISU) (CFDA 47.049) (Jan11)
	4759	State Fiscal Stabilization Fund (SFSF) – Investing in Innovation (i3) Fund, Recovery Act (Scaling-Up Grants (UNI) (CFDA 84.396) (Oct11)
4760		Through a Community College
4770		
4780		Through another Agency overflow (Header Only) (See also 4790) (Dec12)
	4781	Library of Congress Teaching with Primary Resource (No CFDA) (MISIC) (Dec12)
	4782	Teacher Incentive Fund (CFDA 84.374) (NIET) (Jan13)
	4783	Investing in Innovation (i3) Fund (CFDA 84.411) (May13)
4790		Through another agency
	4791	Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act (Clean School Bus Program) (CFDA 66.034)
	4792	Rural Outreach – Rural Network Development Program (Access 4) (CFDA 93.912)
	4793	TRIO_Talent Search (AIM Institute) (CFDA 84.044) (Nov06)
	4794	Invalid FY13 (Dec 13) Previously CFDA 84.304 (Del 2012)
	4795	Parental Assistance Centers (SAI) (ISPIN) (CFDA 84.310) (Del 2012)
	4796	Promotion of the Humanities_Federal/State Partnership (CFDA 45.129)
	4797	Basic Core Area Health Education Centers (CFDA 93.824) (Jul09)
	4798	Rural Economic Development Loans and Grants (CFDA 10.854) (Feb11)
	4799	Early Retiree reinsurance Program (ISEBA) (CFDA 93.546) (Dec12)
4800		Revenue in lieu of taxes (Tax funds only)
	4810	Payments in Lieu of Taxes
	4811	Payment in Lieu of Taxes (CFDA 15.226, but not subject to A-133)
	4812	Payments to States in Lieu of Real Estate Taxes (CFDA 12.112, but not subject to A-133)
4900		Revenue for/on behalf of the LEA/AEA
	4950	Child Nutrition Act (Funds 61 or 62 only)
	4951	Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.555) (Funds 61 or 62 only)
5000		Other financing sources
	5100	Issuance of bonds
	5110	Bond principal (Funds 3X or 40 only)
	5111	Original General Obligation Bonds (Capital Projects Fund 31 or 32 only)
	5112	Refunding Bonds (IC 298.20) (Debt Service Fund 40 only)

	5113	Revenue Bonds (Capital Projects Fund 33 only)
	5120	Premium on the issuance of bonds (Debt Service Fund or Capital Projects Fund 31, 32, or 33 only)
	5130	Accrued interest (Debt Service Fund or Capital Projects Fund 31, 32 or 33 only)
5200		Interfund Transfers In
		Show as 52 plus the 2-digit fund number of the fund from which the transfer originated
	5210	Interfund Transfer from General Fund
	5220	Interfund Transfer from Special Revenue Funds
	5221	Interfund Transfer from Student Activity Fund
	5222	Interfund Transfer from Management Fund
	5223	Invalid (Transfers from PPEL moved to source 5236 due to GASB 54)
	5224	Interfund Transfer from Public Education and Recreation Levy (PERL) Fund
	5225	Interfund Transfer from AEA Special Education Instruction Fund / Equalization Levy Fund (Dec09)
	5226	Interfund Transfer from AEA Juvenile Home Fund / Emergency Levy Fund (Dec09)
	5227	Interfund Transfer from Support Trust Funds
	5228	Interfund Transfer from Disaster Recovery Fund (Dec09)
	5229	Interfund Transfer from Library Levy Fund
	5230	Interfund Transfers from Capital Projects Funds
	5231	Interfund Transfer from Capital Projects Fund, General Obligation Bond
	5232	
	5233	Interfund Transfer from Capital Projects Fund, Local Option Sales & Services Tax Fund (LOSST)
	5234	
	5235	
	5236	Interfund Transfer from Physical Plant & Equipment Levy (PPEL) Fund (Previously source 5223, Move required by GASB 54) (Nov10)
	5237	
	5238	
	5239	
	5240	Interfund Transfer from Debt Service Fund
	5250	Interfund Transfer from Permanent Funds
	5251	
	5252	
	5253	
	5254	
	5255	
	5256	
	5257	
	5258	
	5259	
	5260	Interfund Transfer from Enterprise Funds
	5261	Interfund Transfer from School Nutrition Fund
	5262	Interfund Transfer from Child Care Fund
	5263	Interfund Transfer from Regular Education Preschool Fund
	5264	Interfund Transfer from Student Construction Fund
	5265	
	5266	
	5267	
	5268	
	5269	
	5270	Interfund Transfer from Internal Services Fund (Not Appropriate as Transfer)
	5280	Interfund Transfer from Trust Funds
	5281	Interfund Transfer from Scholarship Trust Fund
	5282	
	5283	
	5284	
	5285	
	5286	
	5287	
	5288	
	5289	
	5290	Interfund Transfer from Agency Funds (Not Appropriate as Transfer)
5300		Proceeds from the disposal of real or personal property (Governmental funds only)
	5311	Compensation for loss of fixed assets (For significant losses see 6410)
	5313	Sales of real property (IC 297.22) (PPEL Fund only) (For significant sales, see 6320)
	5314	Sales of equipment and materials (IC 297.22) (General Fund only)

5400	Proceeds from Loans greater than 12 months (General Fund or PPEL Fund only)
5410	Loan principal
5411	Original Loan Principal (General Fund or PPEL Fund only) (Dec07)
5412	Refunding Loan Proceeds (Debt Service Fund only) (Dec07)
5420	Premium
5430	Accrued Interest
5500	Proceeds from Capital Leases/Lease Purchases (PPEL Fund or Capital Projects Fund only)
5600	Other Long-Term Debt Proceeds (Tax Funds only)
5700	
5800	Invalid (GASB 34 eliminated the category of residual equity transfers) All Interfund Transfers Will be Reported as Transfers
5900	Upward Adjustments to Beginning Fund Balance
6000	Other Income Items
6100	Capital Contributions (Proprietary funds only)
6200	Amortization of Premiums on Issuance of Bonds (Only Fund 01 in Iowa)
6300	Special Items
6310	Reorganization Settlements
6320	Sales of Significant Real Property (IC 297.22) (PPEL Fund only) (See also 5313)
6330	Sale of Significant Capital Assets, excluding buildings (IC 297.22) (General Fund only) (See also 5314)
6390	Other Special Items
6400	Extraordinary Items
6410	Compensation for Significant Loss of Fixed Assets (For insignificant losses see 5311)
6420	Significant Bequest or Donation from Private Source (For insignificant bequests or donations see 192X)

FACILITY DIMENSION

(Optional but Recommended. However, any district with a charter school is required to use the facility dimension)

Use the BEDS facility code

OR

(Incorporate the level of instruction and operational unit dimensions together into one facility code.)

The first two digits indicate the level of instruction, and the last two digits indicate the district-assigned operational unit or cost objective.

10XX	Elementary
11XX	Pre-Kindergarten
12XX	Kindergarten
19XX	Other Elementary Grades
20XX	Middle
30XX	Secondary
31XX	Junior High
32XX	Senior High
39XX	Other Secondary
40XX	Postsecondary
41XX	Adult/Continuing Education
42XX	Community College (Not in Iowa)
90XX	District-Wide
9000-9009	Hospital/Homebound
9010-9999	Other District Assigned
00XX	Unallocated
0000	Unallocated
0001-0009	AEA Only
0010-0099	Other District Assigned

AEA OPERATIONAL UNITS

1000	_____
2000	Special Education Support
3000	Media Services
4000	Educational Services
5000	_____
6000	_____
7000	_____
8000	_____
9000	_____
0000	Unallocated

FUNCTION DIMENSION (Required for every expenditure/expense transaction)

General Rules

If a header is blue, the district may use the header instead of the detail, but not both.
By fund, for any function, if object codes 100-199 are > 0, then object codes 221 and 222 must be > 0.

1000	Instruction (Program other than 000 required)	1001-1999	Temporarily Available_____
2000	Support Services (Header only) - Invalid		
2100	Support Services-Students (Header only) – Invalid		
2110	Attendance and Social Work Services		
	2111	Supervision of Attendance and Social Work Services	
	2112	Attendance/Truancy	
	2113	Social Work	
	2114	Student Accounting	
	2115-2118	Temporarily Available_____	
	2119	Other Attendance and Social Work Services	
2120	Guidance Services		
	2121	Supervision of Guidance Services	
	2122	Counseling	
	2123	Appraisal	
	2124	Information	
	2125	Record Maintenance	
	2126	Placement	
	2127	Temporarily Available_____	
	2128	Temporarily Available_____	
	2129	Other Guidance Services	
2130	Health Services (Header only) – Invalid		
	2131	Supervision of Health Services	
	2132	Medical	
	2133	Dental	
	2134	Nursing	
	2135	Wellness	
	2136	Temporarily Available_____	
	2137	Temporarily Available_____	
	2138	Temporarily Available_____	
	2139	Other Health Services	
2140	Psychological Services		
	2141	Supervision of Psychological Services	
	2142	Psychological Testing	
	2143	Psychological Counseling	
	2144	Psychotherapy	
	2145-2148	Temporarily Available_____	
	2149	Other Psychological Services	
2150	Speech Pathology and Audiology Services (Header only) - Invalid (Generally used with program 2XX);		
	2151	Supervision of Speech Pathology and Audiology Services	
	2152	Speech Pathology/Language Impairment	
	2153	Hearing Impaired/Audiology	
	2154-2158	Temporarily Available_____	
	2159	Other Speech Pathology and Audiology Services	
2160	Occupational Therapy Related Services (Generally used with program 2XX)		
	2161	Supervision of Occupational Therapy Services	
	2162	Occupational Therapist	
	2163-2169	Temporarily Available_____	
2170	Physical Therapy Related Services (Generally used with program 2XX)		
	2171	Supervision of Physical Therapy Services	
	2172	Physical Therapist	
	2173-2179	Temporarily Available_____	
2180	Visually Impaired/Vision Services		
	2181	Supervision of Visual Impairment Services	
	2182	Vision Impairment Services	
	2183-2189	Temporarily Available_____	
2190	Other Support Services—Students		
	2191-2199	Temporarily Available_____	

2200	Support Services—Instruction (Header only) - Invalid
2210	Improvement of Instruction Services (Header only) – Invalid
2211	Supervision of Improvement of Instruction
2212	Instruction and Curriculum Development
2213	Instructional Staff Training
2214	Child Development & Understanding
2215	Temporarily Available_____
2216	Temporarily Available_____
2217	Instructional Staff Development, External (AEA use only)
2218	Temporarily Available_____
2219	Other Improvement of Instruction Services
2220	Library Media Services (Header only) – Invalid
2221	Supervision of Educational Media Services
2222	School Library/AEA Materials Lending Library
2223	Temporarily Available_____
2224	Temporarily Available_____
2225	Temporarily Available_____
2226	Professional Library
2227	Curriculum Laboratory (AEA use)
2228	Temporarily Available_____
2229	Other Educational Media Services
2230	Instruction-Related Technology Services (Header only) – Invalid (Computers (object 734) and Software (object 652) are coded to the function where used)
2231	Supervision of technology service
2232	Student learning center (labs) (Use function 1000 for labs primarily dedicated to instruction)
2233	System analysis and planning
2234	System application development
2235	System operation
2236	Network support, Internet Access, ICN
2237	Hardware maintenance and support
2238	Professional development for instruction-focused technology personnel (Aug06)
2239	Other Instruction-Related Technology Services
2240	Academic Student Assessment (Used with programs 100-499)
2290	Other Support Services-Instructional Staff
2300	Support Services-General Administration (Header only) - Invalid
2310	Board of Education
2311	Supervision of Board of Education Services
2312	District Secretary/Clerk (Will not be used in Iowa – Include in 2510 Function)
2313	District Treasurer (Will not be used in Iowa – Include in 2510 Function)
2314	Election Services
2315	Tax Assessment and Collection
2316	Staff Relations and Negotiations
2317	Legal Services
2318	External Audit Services
2319	Other Board of Education Services
2320	Executive Administration Services
2321	Office of the Superintendent
2322	Community Relations
2323	State and Federal Relations
2324-2328	Temporarily Available_____
2329	Other Executive Administration Services
2330	Special Area Administration Services (Header only) – Invalid
2331	LEA/AEA Special Education Director
2332	AEA Media Services Director
2333	AEA Educational Services Director
2334-2339	Temporarily Available_____
2400	Support Services—School Administration (Header only) - Invalid
2410	Office of the Principal
2411-2419	Temporarily Available_____
2490	Other Support Services—School Administration
2491	Temporarily Available_____
2492	Full-time Department Chairs
2493	Graduation Expenditures
2494-2499	Temporarily Available_____

2500	Support Services-Business & Central (Header only) - Invalid
2510	Fiscal Services (Includes Board Secretary and Board Treasurer)
2511	Supervision of Fiscal Services
2512	Budgeting Services
2513	Receiving and Disbursing Funds
2514	Payroll
2515	Financial Accounting
2516	Internal Auditing
2517	Property Accounting
2518	Temporarily Available _____
2519	Other Fiscal Services
2520	Purchasing, Warehousing, and Distributing Services
2521	Supervision of Purchasing, Warehousing and Distributing Services
2522	Delivery & Distribution Services
2523	Purchasing
2524	Storage & Warehousing
2525	Warehousing Inventory Adjustment (consumption basis only)
2526-2528	Temporarily Available _____
2529	Other Purchasing, Warehousing, and Distributing Services
2530	Printing, Publishing, and Duplicating Services
2531	Supervision of Printing, Publishing & Duplicating Services
2532	Production Services
2533	Print Shop
2534-3538	Temporarily Available _____
2539	Other Printing, Publishing, and Duplicating Services
2540	Planning, Research, Development, and Evaluation Services
2541	Supervision of Planning, Research, Development & Evaluation Services
2542	Planning
2543	Research
2544	Development
2545	Evaluation
2546-2549	Temporarily Available _____
2550	
2560	Public Information Services
2561	Supervision of Public Information Services
2562	Internal Information
2563	External Information
2564	Management Information
2565-2568	Temporarily Available _____
2569	Other Public Information Services
2570	Personnel Services (Header only) - Invalid
2571	Supervision of Personnel Services
2572	Recruitment and Placement
2573	Personnel Information & Staff Accounting
2574	Staff Development for non-instructional staff
2575	Health Services
2576	Staff Development for non-instructional staff, External (AEA use only)
2577	Temporarily Available _____
2578	Temporarily Available _____
2579	Other Personnel Services
2580	Administrative Technology Services (Header only) - Invalid
2581	Supervision of Technology Services
2582	Systems Analysis and Planning
2583	Systems Application Development
2584	Systems Operations
2585	Network Support
2586	Hardware Maintenance and Support
2587	Professional Development Costs for Administrative-Focused Technology Personnel (Aug06)
2588	Temporarily Available _____
2589	Other Administrative Technology Services
2590	Other Central Business Support Services
2600	Operation and Maintenance of Plant (Generally not used in PPEL or Capital Projects Funds)
2610	Supervision of Operation & Maintenance of Plant Services
2620	Operation and maintenance of Buildings

	2630	Care and Upkeep of Grounds
	2640	Care and Upkeep of Equipment
	2650	Vehicle Operation and Maintenance (Other than Student Transportation Vehicles)
	2660	Security
	2670	Safety
	2680	
	2690	Other Operation and Maintenance of Plant Services
2700		Student Transportation
	2710	Supervision of Student Transportation Services
	2720	Vehicle Operation
	2730	Monitoring Services
	2740	Vehicle Servicing and Maintenance (Used with programs 100-500, 900)
	2790	Other Student Transportation Services (Used with programs 100-500, 900)
2900		Other Support Services (Header only) - Invalid
	2910	Discretionary Management Services to LEAs (AEA Use Only)
	2920	Other Discretionary Support Services to LEAs (AEA Use Only)
	2930	Other Discretionary Support Services to AEA's (AEA Use Only) (Jun09)
	2940	Other Discretionary Support Services to Government Agencies Other than LEAs or AEA's (AEA Use Only) (Jun09)
3000		Operation of Non-Instructional Services (Header only) - Invalid
	3100	Food Services Operations (Header only) - Invalid (Generally only Funds 61 or 62)
	3110	School lunch/breakfast program
	3130	Special food functions
	3140	Summer food programs
	3150-3189	Invalid
	3190	Other Food Service Operation
3200		Other Enterprise Operations (Generally only in funds that are <u>not</u> otherwise identified as enterprises. Funds already identified as enterprises are Funds 61-69.)
3300		Community Services Operations (Generally only in funds that are not otherwise identified as community services. Funds already identified as community services are Funds 62, 63, and 65-67.)
4000		Facilities Acquisition and Construction (Generally only PPEL and Capital Projects Funds)
	4100	Land Acquisition (Funds 24, 31-39)
	4200	Land Improvement (Funds 24, 31-39)
	4300	Architecture and Engineering (Funds 10, 24, 31-39)
	4400	Educational Specifications Development (Funds 10, 24, 31-39)
	4500	Building Acquisition and Construction (Funds 24, 31-39)
	4600	Site Improvements (Funds 24, 31-39)
	4700	Building Improvements (Funds 24, 31-39)
	4800	Invalid
	4900	Other Facilities Acquisition and Construction (Funds 24, 31-39)
5000		Debt Service (Debt Service Fund only for objects 831, 832; 34X related to repayment of debt; PPEL, Capital Projects or Debt Services Fund for object 925 and 833 related to issuance of debt) (Mar13)
6000		Other Uses (Header only) - Invalid
	6100	Interagency Flowthrough (General Fund only except PPEL Fund for TIF) (Example AEA Flowthrough)
	6200	Interfund Transfers Out
		Show as 62 plus the 2-digit fund number of the fund to which the transfer is made
	6210	Interfund Transfer to General Fund
	6220	Interfund Transfer to Special Revenue Funds (Header only) - Invalid
	6221	Interfund Transfer to Student Activity Fund
	6222	Interfund Transfer to Management Fund
	6223	Invalid (Transfers to PPEL moved to Function 6236 due to GASB 54)
	6224	Interfund Transfer to Public Education and Recreation Levy (PERL) Fund
	6225	Interfund Transfer to AEA Special Education Instruction Fund
	6226	Interfund Transfer to AEA Juvenile Home Fund
	6227	Interfund Transfer to Support Trust Funds
	6228	Interfund Transfer to 67.5 cent Levy Fund
	6229	Interfund Transfer to Library Levy Fund
	6230	Interfund Transfer to Capital Project Funds (Header only) - Invalid
	6231	Interfund Transfer to Capital Projects Fund, General Obligation Bond
	6232	Interfund Transfer to Fund 32_____
	6233	Interfund Transfer to Capital Projects Fund, Local Option Sales & Services Tax Fund (LOSST)
	6234	Interfund Transfer to Other Capital Projects Fund
	6235	Interfund Transfer to Fund 35_____
	6236	Interfund Transfer to Physical Plant & Equipment Levy (PPEL) Fund (Previously Function 6223, Move required by GASB 54) (Nov10)

	6237	Interfund Transfer to Fund 37	
	6238	Interfund Transfer to Fund 38	
	6239	Interfund Transfer to Fund 39	
6240		Interfund Transfer to Debt Service Fund	
6250		Interfund Transfer to Permanent Funds (Header only) - Invalid	
	6251	Interfund Transfer to Fund 51	
	6252	Interfund Transfer to Fund 52	
	6253	Interfund Transfer to Fund 53	
	6254	Interfund Transfer to Fund 54	
	6255	Interfund Transfer to Fund 55	
	6256	Interfund Transfer to Fund 56	
	6257	Interfund Transfer to Fund 57	
	6258	Interfund Transfer to Fund 58	
	6259	Interfund Transfer to Fund 59	
6260		Interfund Transfer to Enterprise Funds (Header only) - Invalid	
	6261	Interfund Transfer to School Nutrition Fund	
	6262	Interfund Transfer to Child Care Fund	
	6263	Interfund Transfer to Regular Education Preschool Fund	
	6264	Interfund Transfer to Student Construction Fund	
	6265	Interfund Transfer to Fund 65	
	6266	Interfund Transfer to Fund 66	
	6267	Interfund Transfer to Fund 67	
	6268	Interfund Transfer to Fund 68	
	6269	Interfund Transfer to Fund 69	
6270		Interfund Transfer to Internal Service Funds (Not Appropriate as Transfer) (Invalid)	
6280		Interfund Transfer to Trust Funds (Header only) - Invalid	
	6281	Interfund Transfer to Scholarship Trust Fund	
	6282	Interfund Transfer to Fund 82	
	6283	Interfund Transfer to Fund 83	
	6284	Interfund Transfer to Fund 84	
	6285	Interfund Transfer to Fund 85	
	6286	Interfund Transfer to Fund 86	
	6287	Interfund Transfer to Fund 87	
	6288	Interfund Transfer to Fund 88	
	6289	Interfund Transfer to Fund 89	
6290		Interfund Transfer to Agency Funds (Not Appropriate as Transfer) (Invalid)	
6300		Special Items	
6400		Extra Ordinary Items	
6500			
6600		Loss on Disposition of Capital Assets (proprietary only)	
6700			
6800		Invalid (GASB 34 eliminated the category of residual equity transfers) All Interfund Transfers Will be Reported as Transfers in Function 6200 (Nov10)	
6900		Downward Adjustments to Beginning Fund Balance	
	6901-6999	Temporarily Available	
0000		No function assigned (Not valid with Account ID 9)	
NULL		No function assigned (Not valid with Account ID 9)	

PROGRAM DIMENSION (Required for every balance sheet, revenue and expenditure/expense transaction, can be 000)

(Incorporates Subject matter dimension)

100	Regular Elementary/Secondary Education Programs
200	Special Programs
210	Special Education Programs, School Age, served pursuant to an IEP (Must have a project code)
211	Level I
214	Level II
217	Level III
219	Unallocated
220	Infants & Toddlers (Early Access/Part C), birth to age 3, served pursuant to an IFSP (Must have a project code) (AEAs and Des Moines Only)
224	Level II
227	Level III
229	Unallocated
230	Early Childhood (Part B), ages 3-5, served pursuant to an IEP (Must have a project code)
234	Level II
237	Level III
239	Unallocated
240	Hospital/Homebound (Must have a project code)
241	Level I
244	Level II
247	Level III
249	Unallocated
250	Parental Consent to Evaluate, School Age, without IEP (Used with Project 4521, not Early Intervening Services)
260	
270	Invalid
280	
290	
300	Vocational and Technical Programs
310	Cluster 01, Agriculture, Food & Natural Resources
315	Cluster 02, Architecture and Construction
320	Cluster 03, Arts, A/V Technology, and Communications
325	Cluster 04, Business, Management, and Administration
330	Cluster 05, Education and Training
335	Cluster 06, Finance
340	Cluster 07, Government and Public Administration
345	Cluster 08, Health Science
350	Cluster 09, Hospitality and Tourism
355	Cluster 10, Human Services
360	Cluster 11, Information Technology
365	Cluster 12, Law, Public Safety & Security
370	Cluster 13, Manufacturing
375	Cluster 14, Marketing, Retail/Wholesale Sales & Service
380	Cluster 15, Scientific Research, Technology, and Engineering
385	Cluster 16, Transportation, Distribution and Logistics
390	Other Vocational and Technical Programs that are not a cluster
400	Other Instructional Programs—Elementary/Secondary
410	Bilingual/ESL/LEP Programs
420	Alternative (at risk) Education
430	Title 1 (Header only Effective with FY14 Reporting) (Apr13)
431	Title I Basic (Detail Required Effective with FY14 Reporting) (Apr13)
432	Title I Schools in Need of Assistance (SINA) (Detail Required Effective with FY14 Reporting) (Apr13)
433	Title I District in Need of Assistance (DINA) (Detail Required Effective with FY14 Reporting) (Apr13)
470	Gifted and Talented (Effective with FY10 Reporting)
490	Other
500	Nonpublic School Programs
510	Nonpublic Regular Education Program
520	Other Nonpublic School Programs
521	Nonpublic Special Education Programs, School Age, served pursuant to an IEP
522	
523	Nonpublic Early Childhood, ages 3-5, served pursuant to an IEP (Jul07)
524	Nonpublic Hospital/Homebound (Jul07)

	525	Nonpublic, Parental consent to Evaluate, school age, no IEP (Jul07)
	527	_____ (May10)
530		Nonpublic vocational and technical programs
540		Other nonpublic school programs
	541	Nonpublic bilingual/ESL/LEP programs
	542	Nonpublic at-risk programs
	543	Nonpublic Title 1 programs
	547	Nonpublic Gifted and Talented programs (May10)
600		Adult/Continuing Education Programs
700		Community College Education Programs (Not in Iowa)
800		Community Services Programs
	810	Community Recreation, Wellness Center, Community Pool
	820	Civic Services
	830	Public Library Services
	840	Custody and Child Care Services
	850	Welfare Activities
	860	Regular Education Preschool /Head Start
	870	_____
	880	_____
	890	Other Community Services
900		Co-curricular and Extra-curricular Programs
	910	School-Sponsored Activities
	920	School-Sponsored Athletics
	950	Student Clubs/Organizations
000		Undistributed Expenditures

PROJECT DIMENSION

(Required if related to any required reporting, Used with Revenue, Balance Sheet, and Expenditure/Expense transactions)
(Most Projects are accounted for in the General Fund unless otherwise noted or specifically allowed by law or grant agreement)

Abbreviations:

IC means Iowa Code

IAC means Iowa Administrative Code (Rules)

CFDA means Catalog of Federal Domestic Assistance

Del 1998B indicates deleted from the CFDA in the December 1998 update

Del 2002B indicates deleted from the CFDA in the December 2002 update

(Also called Reporting Dimension)

(Use source codes for project codes where applicable.)

1000	Local Projects	
	1111	Property Tax for Equalization Levy (with Fund 25) / Property Tax for Emergency Levy (with Fund 28)
	1112	Property Tax and State Aid Financed Weighted Limited English Proficient (LEP) and SBRC Modified Allowable Growth for LEP (General Fund only) (Used with program 410)
	1113	Property Tax and State Aid Financed Home School Assistance Program (HSAP) and SBRC Modified Allowable Growth for HSAP (General Fund only)
	1114	Instructional Support Program (General Fund only)
	1115	Educational Improvement Program (General Fund only)
	1116	Property Tax and State Aid Financed Weighted At-Risk Programs (IC 257.11(4)) (General Fund only) (Used with program 420)
	1117	SBRC Allowed Use of Unexpended General Fund Balance (IC 257.31(7)) (General Fund or Capital Projects Fund only)
	1118	Property Tax and State Aid Financed Gifted and Talented Programs (IC 257.46) (General Fund only) (Used with program 470)
	1119	SBRC Modified Allowable Growth for Returning Dropouts and Dropout Prevention Programs (IC 257.41) (General Fund only) (Used with program 420)
1120	Sales and use taxes	
	1121	Invalid Effective FY14 Previously Statewide (formerly Local Option) Sales and Services Tax (IC chapter 423E) (now use source 3361)(Capital Projects Fund 33 only) (Aug13)
	1122-1129	Invalid Effective FY14 Previously for additional counties' LOSST if uses on the ballot or revenue purpose statement are different. (Use district-assigned projects or 3361) (Capital Projects Fund 33 only)
1130	Sharing Agreements	
	1131	With Another Iowa District
	1132	With An Iowa AEA
	1133	With An Out-of-State District
	1134	With a Private Agency
	1135	With a College/University
	1136	With a Community College, excluding supplementary weighting classes
	1137	With a Community College, supplementary weighting eligible
1140	Post Secondary Enrollment Option	
	1141	Community College
	1142	Other College/University
1360	Summer School Programs	
	1361	Summer School Regular Education Program
	1362	Summer School Special Education Program
	1363	Summer School Driver Education Program
1600	Food Services (IC chapter 283A) (Generally only Funds 61 and 62)	
1610	Daily Sales—reimbursable programs	
	1611	Daily sales—school lunch program
	1612	Daily sales—school breakfast program
	1613	Daily sales—special milk program
	1614	Daily sales—after school programs
1620	Daily Sales—non-reimbursable programs	
	1621	Ala carte sales and additional milk or snacks for students (Aug07)
	1622	Adult lunch sales
	1623	Adult breakfast sales and second student breakfast (Nov07)
	1624	Adult milk sales (special milk program) (Aug07)

		1625	Adult snack sales (after school program (Aug07)
		1626	Second Type A student lunch sales
		1627	Vendored lunch (nonpublic, daycare, preschools, etc.) (Aug07)
		1628	Vendored breakfast (nonpublic, daycare, preschools, etc.) (Aug07)
		1629	Vendored snack (nonpublic, daycare, preschools, etc.) (Aug07)
	1630	Special Food Functions & Institutional Income	
		1631	Food served or sold to students & staff
		1632	Food served or sold to general public
		1633	Food served or sold to another school district or AEA (Aug07)
		1634	Food served or sold to other entities (Aug07)
	1640		
	1650	Daily Sales—Summer Food Programs	
		1651	Summer Lunch Program
		1652	Summer Breakfast Program
		1653	Summer Milk Program
		1654	
		1655	Summer Ala Carte Sales
		1656	Adult Summer Lunch Sales
		1657	Adult Summer Breakfast Sales
		1658	Adult Summer Milk Sales
	1750	Enterprise Activities	
		1751	Student Construction
		1752	School Farm / Greenhouse
		1753	COOP Purchasing
		1754	Vending Machine Sales (Effective with FY10 Reporting - Previously source 1992) (Dec09)
	1860	Preschool (regular education) programs (Generally Regular Ed Preschool Fund 63)	
	1920	Contributions and Donations from Private Sources	
		1921	Gaming grants (direct and indirect from nonprofit)
		1922	First in the Nation in Education (FINE) (Former IC 257A.7)
		1923	
		1924	
		1925	
	1990	Other local projects for which an account code has not been assigned above	
		1996	Iowa School Microsoft Settlement program
		1997	Reimbursable nonprofit school organization administration costs (IC 279.62)
2000	Intermediate Projects		
	2100	Unrestricted grants-in-aid and Revenue Sharing (Dec11)	
		2110	County
		2111	Polk County Gaming Revenue Sharing (Dec11)
		2120	AEA
		2130	City
		2140	Through an Iowa LEA (Sep12) (SAVE Funds)
		2150	University or College
		2160	Community College
	2200	Restricted grants-in-aid	
		2210	County
		2211	Polk County Gaming Grant
		2220	AEA
		2230	City
		2240	
		2250	University or College
		2260	Community College
3000	State Projects		
	3110	State Aids	
		3112	Instructional Support State Aid (IC 257.20)
		3113	Special Education Deficit Supplemental State Aid (IC 257.31(14))
		3114	
		3115	
		3116	
		3117	Four-year-old Preschool State Aid (districts in at least second year of program, earliest is FY09) (Aug 2007)
		3118	State Aid Funding Supplement (2% for FY14) (Project use is optional) (Jun13)
	3120	State Payments in Lieu of Tuition	
		3121	Foster Care/Juvenile Home Advance
		3122	Special Education Services for Nonpublic Students

- 3123 Special Education Services for District Court Placed (parental rights severed)
- 3130 SBRC Grants in Aid
- 3131 Transportation Assistance
- 3200 Restricted grants-in-aid
- NOTE:** Projects that support instructional salaries, student or staff support could be expended in any funds where teachers are accounted for such as General Fund, AEA Special Education Instruction Fund, AEA Juvenile Home Fund, or Regular Education Preschool Fund. The revenue is deposited into General Fund and transferred through an interfund operating transaction to any other fund paying teachers when that payment is due. Funds other than General Fund will not carry deferred revenue or fund balances on those sources/projects.
- 3200 Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
- 3201 Invalid (Feb13)
- 3202 Beginning Teacher Mentoring and Induction Program (Used with functions 1000-2299, objects12X, 2XX-6XX)
- 3203 Evaluator Training Program (Used with functions 1000-2299, object 12X or functions 2320-2499, objects11X, 2XX)
- 3204 Teacher Salary Supplement (Used with functions 1000-2299, objects12X, 2XX) (Oct 09)
- 3205 Contracts for the Professional Development / Technical Assistance Seminars (Used with function 2213)
- 3206 Additional Teacher Contract Day (IC 284.13 (1) (a)) (HF 816)
- 3207 Additional Salary, Professional Development, or Both (IC 284.13 (1) (b)) (HF 816)
- 3208 Market Factor
- 3209 Beginning Administrator Mentoring and Induction Program (Aug06)
- 3210 Other restricted grants-in-aid
- 3211 Educational excellence program - Phase I (IC 294A.6) (Used with functions 1000-2299, objects12X, 220-239)
- 3212 Educational excellence program - Phase II (IC 294A.9) (Used with functions 1000-2299, objects12X, 220-239)
- 3213 Educational excellence program - Phase III (IC 294A.14) (Used with functions 1000-2299)
- 3214 AEA flow through (IC 273.9) (General Fund only, Function 6100, object 961)
- 3215 State technology funding (IC chapter 295 and 256D)
- 3216 Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
- 3217 Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
- 3218 Invalid Effective FY14 (Formerly Extended School Year Grants) (IC 256.22) (Jun13)
- 3219 Invalid Effective FY14 Advancement of Women & Minorities in Admin Positions (IC 256.23) (Jun13)
- 3220 Other restricted grants-in-aid
- 3221 Transportation aid for nonpublic students (IC 285.2) (General Fund only, Function 27XX, object 51X)
- 3222 Textbook aid for nonpublic students (IC 301.30) (General Fund only, Function 1000, Program 500, Object 64X or 65X)
- 3223 Invalid
- 3224 Mentoring/Induction of New Teacher's Support (former program still active) (Used with functions 1000-2290, object 12X)
- 3225 Reading Recovery (IC 257B.1A(1), 294A.25)
- 3226 Employability Skills Assessments Reimbursements (IC 256.9(43))
- 3227 State Decategorization Grant, (D-CAT) (DHS) (IC 232.188)
- 3228 Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
- 3229 Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
- 3230 At Risk program grants (IC 279.51) (Used with program 420)
- 3231 Parent Education for At Risk (0-3) (IC 279.51(2)(b)(2))
- 3232 Child Development (3&4)
- 3233 Public School, Child Development (3-5) (IC 279.51(2)(b)(1))
- 3234 Innovative At Risk (K-3) (IC 279.51(1)(d))
- 3235 _____
- 3236 _____
- 3237 Family Resource
- 3238 At Risk 4-year-olds
- 3239 AEA Early Childhood Education (IC 279.51(1)(a))
- 3240 Other restricted grants-in-aid
- 3241 Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
- 3242 Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)
- 3243 Foreign language grants
- 3244 Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
- 3245 Iowa conservation education grants (IC 455A.19, 21)
- 3246 Innovative Substance Abuse Prevention Grant
- 3247 Reading Instruction Pilot Project Grant Spanish Reading (SF 588 Section 42) (Aug07)

- 3248 Education Technology Assistance (IC 256.33)
- 3249 Children at Home (DHS) (IC225C) (Aug13)
- 3250 School Food Service Program (Generally Fund 61 or 62, Functions 31XX or 33XX)
 - 3251 School lunch cash assistance (IC chapter 283A)
 - 3252 School breakfast cash assistance (IC chapter 283A)
 - 3259 Farm to School (Agriculture) (IC 190A.1)
- 3260 Other restricted grants-in-aid
 - 3261 Vocational aid (IC chapter 258)
 - 3262 Technology aid for nonpublic students (Iowa Acts 2000, HF719 section (5)(1)(c)) (Function 223X, program 500)
 - 3263 Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
 - 3264 Anatomical Gift Public Awareness Grant (IC142C.15)
 - 3265 Teacher exchange program grants (IC 256.7(15))
 - 3266 Iowa Learning Technology Commission Grants (IC 280A)
 - 3267 Waste Tire Management Fund Grants (School Playground Safe Surfacing Initiative) (DNR) (IC 455D.11C) (Jul07)
 - 3268 Project Learning Tree (DNR unit 1552) (IC 456A.17) (Jul12)
 - 3269 Solid Waste Alternatives Program (SWAT) (Safe Chemical Management for Schools Pilot Project) (DNR-COG) (455E.11)
- 3270 Other restricted grants-in-aid
 - 3271 Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474(2)(e)) (PPEL Fund or Capital Projects Fund)
 - 3272 Iowa disaster assistance (IC 29C.6 (17)) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Sep08)
 - 3273 Vision Iowa School Infrastructure Program (IC chapter 292) / Vision Iowa /CAT (DED) (Capital Projects Fund)
 - 3274 Iowa Alliance for the Arts, LACES
 - 3275 Iowa Arts Council, Artist in the School
 - 3276 Community Grants (DPH, DHR) (IC 232.190)
 - 3277 Labor Management Grant (IWD) IAC877-9.1.
 - 3278 Career Pathways Grant (IC 256.39)
 - 3279 Odyssey of the Mind
- 3280 Other restricted grants-in-aid
 - 3281 Telecommunications Council Grants (IC 8D.13(8))
 - 3282 Electronic data interchange (EDI) (Project Easier) (IC 294A.25(9)) (Used with function 2114)
 - 3283 DOT Outdoor Classroom Grants
 - 3284 Iowa Math and Science Coalition (IC 294A.25 (14))
 - 3285 Geography Alliance (IC 294A.25 (6))
 - 3286 SAFE Coalition Grant
 - 3287 Environment First Funds (Million More by 2004) (Keepers of the Land (1/2)) (DNR) (IC 8.57A)
 - 3288 Trees Forever (PPEL Fund or Capital Projects Fund)
 - 3289 Earth Year 2000 grants (DNR)
- 3290 Invalid (Dec08)
- 3300 Special Education Weightings and Other Restricted Grants-in-aid
 - 3300 Special Education Weightings by Level (General Fund only, used with programs 211-249)
 - 3301 Level I
 - 3302 Level II
 - 3303 Level III
 - 3305 District Wide Unallocated Special Education (Fund 10, Program 211-249) (AEA only) (Districts use for the unallocated costs within the TIB, but must be allocated to appropriate levels and \$0 at year end)
 - 3308 Special Education Maintenance of Effort (MOE) Reduction for ESEA (Effective FY10, FY12 and after)
 - 3309 Special Education Program Costs Not Chargeable to Special Education Weighting (Program 211-249)
- 3310 Other restricted grants-in-aid
 - 3311 Early Childhood Programs grant (Empowerment) (DHS), (IC 71.8(3))
 - 3312 School Ready Children grants account (Early Care, Health and Education) (Empowerment) (IC 71.7, 71.8 (2)) (Dec06)
 - 3313 Community Coalition Grant (Youth Mentoring Program) (DPH) (IC 125.59)
 - 3314 Before and After School Program (Tobacco Settlement) (Oct06)
 - 3315 Empowerment Professional Development Grant (Jan07)
 - 3316 Parent Liaison Program (HF 2527)
 - 3317 Statewide Voluntary Preschool Program Grants (HF 877 – IC 256C) (Jul07)
 - 3318 Early Head Start Pilot Projects (Aug07)
 - 3319 Before and After School Grants (Aug07)

- 3320 Other restricted grants-in-aid
- 3321 State Medicaid Match (General Fund, AEA Sp Ed Instruction Fund, or AEA JH Fund only, used with programs 211-249)
 - 3322 Special Education Services Birth to 3 (SF 588 Sec 6.11) (Aug07)
 - 3323 State Match for Rehabilitation Services - Vocational Rehabilitation Grants to States (Voc Rehab) (see project 4598 for the Federal Portion) (Jan09)
 - 3324 Iowa's Promise The Alliance for Youth (Destination Graduation) (DED) (Feb09)
 - 3325 Health Care Trust Fund (Cancer Prevention) (DPH) (IC 453A.35A) (Aug09)
 - 3326 Iowa Comprehensive Highway Safety Plan (CHSP) Implementation (DOT) (Apr10)
 - 3327 Iowa Power Fund Community Grants Program (IC 469.10(6)) (Aug10)
 - 3328 Youth Development Grant (DPH) (Annual Appropriations Bill) (Aug11)
 - 3329 AEA Preschool Contract (Unit 5360) (Jun12)
- 3330 Other restricted grants-in-aid
- 3331 Closing the Achievement Gap Grants (SF 2298, Sec 80 (14))
 - 3332 Open Access / Access Plus (IAC 286.3(3-4) (Aug06)
 - 3333 Model Core Curriculum (IC 256.7) (HF2527 (16) (Nov06)
 - 3334 Supplemental Strategies and Educational Services Grant Program (SF 588 Sec 31.5) (IC 279.65(5) (Aug07)
 - 3335 Math and Science Education Improvement (STEM) (HF829) (Aug07)
 - 3336 District Sharing and Efficiencies Study (SF447) (Jan08) (AEAs 9, 10, and 11 only)
 - 3337 Iowa Learns Online (Nov10) (Description Change only)
 - 3338 Additional Allocation for Excess Instructional Program Costs for the Home School Assistance Program (HF 2700, Sec. 111) (Dec08)
 - 3339 Model Core Curriculum (IC 256.7) (HF 2679) (State App I83, org 2123) (Sep08)
- 3340 Other Restricted grants-in-aid
- 3341 Iowa Reading Research Center (SF 2284) (Jan13)
 - 3342 Successful Progression for Early Readers (IC 279.68(2) (Sep13)
- 3360 Infrastructure restricted grants-in-aid
- 3361 Secure an Advanced Vision for Education Statewide Sales and Services Tax (IC chapter 423E) (Fund 33 only) (Can use district-assigned projects to segregate by county effective FY14 reporting)
- 3370 Educator Quality Program (IC 284, Code 2007) (Aug07)
-
- 3371
 - 3372 Professional Development System for Statewide Early Childhood System (IC 284.13(1)(d)(3) (HF 2679, Sec 83) (Sep08)
 - 3373 Professional Development for Model Core Curriculum (IC 284.13(1) (HF 2679, Sec 83) Jul 08)
 - 3374 Teacher Development Academies (Jan08)
 - 3375 Career Ladder and Pay for Performance Planning Grants (SF 277) (Dec07)
 - 3376 Professional Development (IC 284.13 (1)(d), Code 2007 (Aug07)
 - 3377 Market Factor Grants (IC 284.13 (1) (f) (1) (b), Code 2007) (Aug07)
 - 3378 Market Factor Incentives (IC 284.13 (1) (f) (1) (a), Code 2007) (Aug07)
 - 3379
-
- 3380 Education Reform Educator Quality (HF215, Sec 110) (Header only) (Sep13)
- 3381 Iowa Learning Online
 - 3382 Teach Iowa Student Teaching Pilot Program
 - 3383 Teacher Leadership Technical Assistance
 - 3384 Council on Educator Development
 - 3385 Extended Learning Time Pilot
 - 3386 High Need Schools (Effective FY15)
 - 3387 Teacher Leadership Grants
 - 3388 Competency-Based Instruction Program Grants
 - 3389 Invalid
-
- 3700 State grants-in-aid through other Agencies
- 3750 Through a University/College
 - 3751 Governor's Advisory Council STEM Scale-Up Programs (SF 2321) (Oct12) (Project for all, but source will depend on who it was received though).
 - 3760 State Grants through a Community College
 - 3761 Community College Equipment and Training Fund (CCET (2007 Acts, Ch 122 10(7) (One part of PLTW)
 - 3762 Grow Iowa Values Fund / Community College Workforce Training and Economic Development (WTED) Fund (IC 15G.108 & 260C.18A) (Oct09)
 - 3790 Through another agency
 - 3791 Iowa Jobs for American Grads (IJAG) (HF604, Sec 6(16)) (Sep13)

4000	Restricted Grants in Aid from the Federal Government through the State
4010	The American Recovery and Reinvestment Act of 2009 (Other Department programs) (Apr09)
4011	School Lunch Equipment Grants Stabilization (CFDA 10.579) (Apr09) (Fund 61) (Valid only with Accounts 241 and 242) (Aug13)
4012	Head Start Stabilization (CFDATBA) (Apr09)
4013	ARRA COBRA Subsidy (CFDA TBA) (Sep09)
4014	ARRA – Child Care and Development Block Grant (CFDA 93.713) (Dec09)
4015	State Clean Diesel Grant Program (DNR) (CFDA 66.040) (Mar10)
4016	State Energy Program (OEI) (CFDA 81.041) (Capital Projects Fund, including PPEL) (Dec10)
4017	Energy Efficiency and Conservation Block Grant (CFDA 81.128) (Feb13)
4020	The American Recovery and Reinvestment Act of 2009 (USDE Programs) (Apr09)
4021	Statewide Data Systems (CFDA 84.384) (Apr09)
4023	Education Technology State Grants (CFDA 84.386) (Apr09)
4024	Education of Homeless Children and Youth (CFDA 84.387) (Apr09)
4025	Invalid (Formerly Title I School Improvement Stabilization (CFDA 84.388) (Apr09) (Jan13)
4026	Invalid (Formerly Title I Basic LEA Grants Stabilization (CFDA 84.389) (Apr09) (Invalid Jan13)
4027	Invalid (Formerly Title I Basic Set Aside Stabilization (CFDA TBA) (Apr09) (Invalid Jan13)
4030	The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs) (Apr09)
4031	Invalid (Formerly Special Education – Grants to States (Part B – Section 611) (CFDA 84.391) (Apr09) (Invalid Jan13)
4032	Invalid (Formerly Special Education – Preschool Grants (Part B – Section 619) (CFDA 84.392) (Apr09) (Invalid Jan13)
4033	Invalid (Formerly Special Education – Grants for Infants and Families (Part C) (CFDA 84.393) (Apr09) (Invalid Jan13)
4034	Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (State Aid) (CFDA 84.394) (Apr09) (Invalid Jan13)
4035	Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (Teacher Professional Development) (CFDA 84.394) (Apr09) (Invalid Jan13)
4036	Invalid (Formerly State Fiscal Stabilization Fund – Education State Grants (Instructional Support)) (CFDA 84.394) (Apr09) (Invalid Jan13)
4037	Invalid (Formerly State Fiscal Stabilization Fund - Education State Grants (Received through an LEA in another State) (Jun09) (Invalid Jan13)
4038	Teacher Quality Partnerships, Recovery Act (CFDA 84.405) (Apr10)
4039	Invalid (Formerly State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act) (CFDA 84.397) (Apr10) (Invalid Jan13)
4040	The American Recovery and Reinvestment Act of 2009 (Additional USDE Programs) (Sep10)
4041	Education Jobs Fund (CFDA 84.410) (Sep10)
4042	Federal Work-Study Program (CFDA 84.033) (ISU) (Feb12) (Used with source 4750)
4100	Unrestricted grants-in-aid direct from the Federal Government
4101	Impact Aid (CFDA 84.041) (General Fund for maintenance; PPEL or Capital Projects Fund for Construction)
4200	Unrestricted grants-in-aid from the Federal Government through the State
4201	Invalid (Dec10)
4202	Invalid (Dec10)
4203	Flood Control Projects (CFDA 12.106) (PPEL Fund or Capital Projects Fund)
4300	Restricted grants-in-aid direct from the Federal Government
4300	Other restricted grants-in-aid direct from the Federal Government
4301	
4302	Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)
4303	
4304	
4305	
4306	
4307	Team Nutrition Grant (Healthier US School Challenge) (HUSSC) (USDA) (CFDA 10.574) (Apr13)
4308	Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
4309	Secondary Agriculture Education Grants (CFDA 10.226)
4310	Other restricted grants-in-aid direct from the Federal Government
4311	Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)
4312	Community Facilities Loans and Grants (CFDA 10.766) (PPEL Fund or Capital Projects Fund)
4313	Promotion of the Humanities_Education Development and Demonstration (Community of Learners) (CFDA 45.162)
4314	Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)

- 4315 Opportunities for Youth – Youthbuild Program (CFDA 14.243)
- 4316 Juvenile Mentoring Program (JUMP) (CFDA 16.726)
- 4317 Environmental Education Grants (CFDA 66.951)
- 4318 Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
- 4319 Child Care Development Block Grants (CFDA 93.575) (Used with program 840) (Generally Fund 62)
- 4320 Other restricted grants-in-aid direct from the Federal Government
 - 4321 Head Start (CFDA 93.600)
 - 4322 Invalid (Feb2012)
 - 4323 Invalid (Feb2012)
 - 4324 Foreign Language Assistance Grant (CFDA 84.293).
 - 4325 Invalid (Feb2012)
 - 4326 Bilingual Education_Professional Development (CFDA 84.195) (Used with program 410)
 - 4327 Indian Education – Assistance to Schools (CFDA 15.130)
 - 4328 Invalid (Feb 2012)
 - 4329 Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)
- 4330 Other restricted grants-in-aid direct from the Federal Government
 - 4331 Cash in lieu of commodities in National School Lunch Program (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only, functions 31XX or 33XX) (Jul07)
 - 4332 Foreign Language Incentive Program (CFDA 84.294)
 - 4333 Literacy Through School Libraries (CFDA)
 - 4334 Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358).
 - 4335 Twenty-first Century Community Learning Centers (CFDA 84.287)
 - 4336 Fund for the Improvement of Education (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (CFDA 84.215)
 - 4337 Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
 - 4338 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
 - 4339 Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)
- 4340 Other restricted grants-in-aid direct from the Federal Government
 - 4341 Early Reading First (CFDA 84.359)
 - 4342 Special Education_Research and Innovation to Improve Services and Results for Children with Disabilities (CFDA 84.324) (Used with Programs 211-249)
 - 4343 Early Learning Fund (CFDA 93.577)
 - 4344 Advanced Placement Program (CFDA 84.330)
 - 4345 Teacher Quality Enhancement Grants (CFDA 84.336)
 - 4346 Drug-Free-Communities Support Program (CFDA 93.276)
 - 4347 Developing, Testing, and Demonstrating Promising New Programs (CFDA 16.541)
 - 4348 Rural Business Enterprise Grants (Child Care Initiative) (CFDA 10.769)
 - 4349 Aerospace Education Services Program (CFDA 43.001)
- 4350 Other restricted grants-in-aid direct from the Federal Government
 - 4351 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243) (Nov08)
 - 4352 Early Retirement Reinsurance Program (CFDA TBA) (HRSA) (Apr11)
 - 4353 Affordable Care Act (ACA) Grants for School-Based Health Centers Capital Program (CFDA 93.501) (Jul11)
 - 4354 QSCB/BAB Direct Pay IRS Tax Credit (Jul11)
 - 4355 Supporting Teens through Education and Protection Act of 2005 (STEP Act) (CFDA 16.684) (Dec 2011)
 - 4359 Language Grant Program (CFDA 12.900) (Apr11)
- 4360 Other restricted grants-in-aid direct from the Federal Government
 - 4361 Arts in Education / Professional Development for Arts Educators (CFDA 84.351) (Dec08)
 - 4362 Homeless Education Disaster Assistance Program (CFDA 84.383) (Apr09)
- 4363 High School Graduation Initiative (CFDA 84.360) (Oct10)4500 Restricted grants-in-aid from the Federal Government through the State
- 4500 Title I (Used with program 430)
 - 4501 Title I Grants to Local Education Agencies (CFDA 84.010)
 - 4502 Private School - Capital Expenses (Title 1) (CFDA 84.216) (Capital Projects Fund, Program 500)
 - 4503 Migrant Education - Basic State Grants Program (Title I migrants) (CFDA 84.011)
 - 4504 Title I Accountability Grants (CFDA 84.348)
 - 4505
 - 4506 Title I Program for Neglected & Delinquent Children (CFDA 84.013)
 - 4507 Title I School Improvement Grants (CFDA 84.377) (Sep13)
 - 4508 Title I Grants to LEAs, Carryover Allocation
 - 4509 Title I Migrant Education, Carryover Allocation
- 4510 Individuals with Disabilities Education Act (IDEA) (subgrants) (Aug07)

	4511	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4512	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4513	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4514	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4515	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4516	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4517	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4518	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4519	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4520		Individuals with Disabilities Education Act (IDEA) (formula grants) (Used with programs 211-249)
	4521	Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literacy, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
	4522	Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173) (Program 23X)
	4523	Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181) (Program 22X)
	4524	
	4525	Special Education - Grants to States (Part B Section 611) (High Cost Claim) (CFDA 84.027)
	4526	Special Education – State Personnel Development Grants (SPDG) (Career Ladder, IEP Initiative, Literacy Initiative, Every Child Reads, 2 nd Chance Reading, Cognitively Guided Instruction, QAR) (CFDA 84.323)
	4527	Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (CFDA 84.326)
	4528	Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
	4529	Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530		Carl D. Perkins Career and Technical Education Act of 2006 (Used with Program 300) (Apr08)
	4531	Vocational Education - Basic Grants to States (Title I, Part C) (CFDA 84.048) (Apr08)
	4532	Title I, Part B, Non-Traditional (CFDA 84.048) (Apr08)
	4533	Title I, Part B, Correction Education (CFDA 84.048) (Apr08)
	4534	
	4535	Invalid (Apr08)
	4536	Comprehensive Centers (Tech-Prep Education) (Title II) (CFDA 84.243) (Apr08)
	4537	
	4538	
	4539	Career and Technical Education – Other Miscellaneous Reimbursements (CFDA 84.048) (Apr08)
4540		Other restricted grants-in-aid from the Federal Government through the State
	4541	Abstinence Education (CFDA 93.235)
	4542	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
	4543	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act (JJDP)) (CFDA 16.540)
	4544	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
	4545	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
	4546	Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
	4547	Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
	4548	Comprehensive School Reform Demonstration (CFDA 84.332)
	4549	Invalid (formerly Class Size Reduction (CFDA 84.340)) (Jun13)
4550		Child Nutrition Act (Funds 61 or 62 Functions 31XX or 33XX)
	4551	Child Nutrition Discretionary Grants Limited Availability (CFDA 10.579) (Oct10)
	4552	School Breakfast Program (CFDA 10.553)
	4553	National School Lunch Program (Includes After-School Snack Program) (CFDA 10.555)
	4554	Child and Adult Care Food Program (CFDA 10.558)
	4555	Special Milk Program for Children (CFDA 10.556)
	4556	Summer Food Service Program for Children (CFDA 10.559)
	4557	Fresh Fruit and Vegetable Program (CFDA 10.582)
	4558	Team Nutrition Grant (CFDA 10.574)
	4559	Nutrition Education and Training Program (CFDA 10.564)
4560		Other restricted grants-in-aid from the Federal Government through the State
	4561	Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)

4562	Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
4563	Eisenhower Professional Development State Grants (Every Student Initiative) (CFDA 84.281)
4564	Immigrant Education (CFDA 84.162) (Del 2002B)
4565	Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
4566	Public Assistance Grants (FEMA Disaster Assistance) (CFDA 97.036, previously CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Nov07)
4567	Even Start - State Education Agencies (CFDA 84.213)
4568	Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
4569	Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (CFDA 93.556)
4570	Other restricted grants-in-aid from the Federal Government through the State
4571	Petroleum Violation Escrow Funds (DNR Energy) (No CFDA number, but A-133)
4572	Learn and Serve America – School and Community Based Programs (Next Steps) (CFDA 94.004)
4573	Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
4574	Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (CFDA 47.076)
4575	Title V_Delinquency Prevention Program (DHR) (CFDA 16.548) (Dec06)
4576	Star Schools, (IPTV) (CFDA 84.203)
4577	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938) (Used with functions 1000, 213X) (Dec06)
4578	State and Community Highway Safety (Safety Education) (CFDA 20.600)
4579	Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)
4580	Other restricted grants-in-aid from the Federal Government through the State
4581	Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
4582	Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (Dual Language Projects) (CFDA 84.215) (Used with program 410) (Aug07)
4583	Bilingual Education Support Services (CFDA 84.194) (Used with program 410)
4584	Byrd Honors Scholarships (CFDA 84.185)
4585	Enhancing Education through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
4586	AmeriCorps (DED) (CFDA 94.006)
4587	Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
4588	Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
4589	Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)
4590	Other restricted grants-in-aid from the Federal Government through the State
4591	Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
4592	Invalid
4593	Job Training Partnership Act (JTPA) (DED) (CFDA 17.250)
4594	Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
4595	Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
4596	Invalid
4597	Employment Services and Job Training Pilots _ Demonstrations and Research (Work Start) (CFDA 17.249)
4598	Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126) (Used with programs 211-249)
4599	Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
4600	Additional Restricted Grants-in-aid from the Federal Government through the State
4610	Health and Human Services Grants
4611	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575) (Used with program 840) Note: DHS does not give districts enough information to split the child care grant into the two components.
4612	Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)
4613	State Children’s Insurance Program (HAWK –I) (DHS) (CFDA 93.767)

- 4614 Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
- 4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)
- 4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575) (Used with program 840)
- 4617 Community Mental Health Services Block Grants (DHS) (CFDA 93.958)
- 4618 State Rural Hospital Flexibility Program (CFDA 93.241)
- 4619 Centers for Disease Control and Prevention_Investigations and Technical Assistance (Harkin Wellness Grant) (Tobacco Survey) (CFDA 93.283)
- 4630 Department of Human Services, Medicaid
 - 4633 Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778)
 - 4634 Medical Assistance Program (Medicaid Direct Services Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients) (General Fund, AEA Sp Ed Instruction Fund, or AEA JH Fund only, used with programs 211-249)
- 4640 Department of Education Grants
 - 4641 Reading Excellence Program (CFDA 84.338)
 - 4642 Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)
 - 4643 Title IIA - Federal Teacher Quality Program (Every Student Counts) (SNAG) (CFDA 84.367)
 - 4644 Title III – English Language Acquisition State Grants (CFDA 84.365) (Used with program 410)
 - 4645 Reading First State Grants (CFDA 84.357)
 - 4646 Twenty-first Century Community Learning Centers (CFDA 84.287)
 - 4647 Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)
 - 4648 Grants for State Assessments and Related Activities (Title VI A) (ITAP) (CFDA 84.369)
 - 4649 Math and Science Partnerships (Title II B) (CFDA 84.366)
- 4650 Other Department of Education Grants
 - 4651 Charter Schools (CFDA 84.282)
 - 4652 Javits Gifted and Talented Students Education Grant Program (CFDA 84.206) (Used with program 470)
 - 4653 Grants for Enhanced Assessment Instruments (CFDA 84.368)
 - 4654 Advanced Placement Program (CFDA 84.330)
 - 4655 Teacher Quality Enhancement Grants (CFDA 84.336)
 - 4656 Elementary and Secondary Education Hurricane Relief Programs (CFDA 84.938)
 - 4657 Ready to Teach (CFDA 84.286)
 - 4658 Special Education_Technical Assistance on State Data Collection (CFDA 84.373 (May09)
 - 4659 Statewide Data Systems (CFDA 84.372) (Aug11)
- 4660 Department of Education Infrastructure Grants
 - 4661 Invalid
 - 4662 Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215) (PPEL Fund or Capital Projects Fund)
- 4670 Other restricted grants-in-aid from the Federal Government through the State
 - 4671 State Administrative Matching Grants for Food Stamp Program (BASICS – Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
 - 4672 USDA Food Product Safety Recall Reimbursement (Not Subject to A-133) (Fund 61 or 62 only) (Jul07)
 - 4673 Substance Abuse and Mental Health Services_Projects of Regional and National Significance (DPH) (CFDA 93.243) (Aug09)
 - 4674 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP) / State Award (CFDA 84.334) (ICSAC) (Apr 09)
 - 4675 National Leadership Grants (Community Partners Family Literacy) (IPTV) (CFDA 45.312) (Nov08)
 - 4676 Assistive Technology (UI-IPAT) (CFDA 84.224) (Used with programs 211-249)
 - 4677 Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
 - 4678 Enforcing Underage Drinking Laws Program (DHR) (CFDA 16.727)
 - 4679 State Library of Iowa Program (SIL) (CFDA 45.310)
- 4680 Other restricted grants-in-aid from the Federal Government through the State
 - 4681 Public Safety Partnership & Community Policing Grants (COPS) (DHR) (CFDA 16.710)
 - 4682 Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664) (PPEL Fund or Capital Projects Fund)
 - 4683 Mine Health and Safety Grants (CFDA 17.600)
 - 4684 Nonpoint Source Implementation Grants (Water Quality) (DNR) (CFDA 66.460)
 - 4685 State Energy Program Special Projects (DNR) (CFDA 81.119)
 - 4686 Solid Waste Management Assistance Grants (DNR) (CFDA 66.808)
 - 4687 Sport Fish Restoration (DNR) (CFDA 15.605)
 - 4688 WIA Pilots, Demonstration Projects (DHR) (CFDA 17.261)
 - 4689 Highway Planning and Construction (Safe Route to Schools (SRTS) Program) (IDOT) (CFDA 20.205)

4690	Other restricted grants-in-aid from the Federal Government through the State
4691	Public Health Emergency Preparedness (DPH) (CFDA 93.069) (Apr10)
4692	Hazard Mitigation Grants (CFDA 97.039) (Apr10)
4693	Ready-To-Learn Television (IPTV) (CFDA 84.295) (Feb12)
4694	Enhanced Hunter Education and Safety Program (CFDA 15.626) (DNR) (Jul12)
4695	Developmental Disabilities Projects of National Significance (Model Employment Transition) (CFDA 93.631) (Jun13)
4699	Specialty Crop Block Grant Program (CFDA 10.169 or 10.170) (AG) (May11)
4700	Grants-in aid from the Federal Government through other agencies (Use appropriate projects for the funding stream rather than 47XX, except where detail is noted below)
4710	Through an Iowa LEA (Header Only) (Jan09)
4720	Through an AEA (Header Only) (Jan09)
4730	Through a City (Header Only) (Jan09)
4731	Community Development Block Grant (CFDA 14.218)
4735	Drug-Free Communities Support Program Grants (CFDA 16.729)
4740	Through a County (Header Only) (Jan09)
4741	Direct and Counter-cyclical Payments Program (CFDA 10.055) (Jul10)
4750	Through a University/College (Header Only) (Jan09)
4751	Higher Education Multicultural-Scholars Program (MSP) (U of I) (CFDA 10.220) (Dec12)
4752	Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
4753	Cooperative Extension Service (Youth Marketplace Program) (CFDA 10.500)
4754	Social Security Research and Demonstration (Smart Start) (CFDA 96.007)
4755	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243) (Sep07)
4756	Model State-Supported Area Health Education Centers Model AHEC (CFDA 93.107) (Oct09)
4757	Education Research, Development and Dissemination (UI) (SWA) (CFDA 84.305) (Apr10)
4758	Mathematical and Physical Sciences (ISU) (CFDA 47.049) (Jan11)
4759	State Fiscal Stabilization Fund (SFSF) – Investing in Innovation (i3) Fund, Recovery Act (UNI) (CFDA 84.396) (Oct11)
4760	Through a Community College (Header Only) (Jan09)
4770	
4780	Through another agency (Header Only)
4781	Library of Congress Teaching with Primary Resource (No CFDA) (MISIC)
4782	Teacher Incentive Fund (CFDA 84.374) (NIET) (Jan13)
4783	Investing in Innovation (i3) Fund (CFDA 84.411) (May13)
4790	Through another agency (Header Only) (Jan09)
4791	Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act (Clean School Bus Program) (CFDA 66.034)
4792	Rural Outreach – Rural Network Development Program (Access 4) (CFDA 93.912)
4793	TRIO_Talent Search (AIM Institute) (CFDA 84.044) (Nov06)
4794	Invalid FY13 (Dec 12) Previously CFDA 84.304 (Del 2012)
4795	Parental Assistance Centers (SAI) (ISPIN) (CFDA 84.310) (Aug07)
4796	Promotion of the Humanities_Federal/State Partnership (CFDA 45.129) (Sep07)
4797	Basic Core Area Health Education Centers (CFDA 93.824) (Jul09)
4798	Rural Economic Development Loans and Grants (CFDA 10.854) (Feb11)
4799	Early Retiree reinsurance Program (ISEBA) (CFDA 93.546) (Dec12)
4800	Revenue in lieu of taxes (Tax funds only)
4810	Payments in Lieu of Taxes
4811	Payment in Lieu of Taxes (CFDA 15.226, but not subject to A-133)
4812	Payments to States in Lieu of Real Estate Taxes (CFDA 12.112, but not subject to A-133) (IC 161E.14)
4900	Revenue for/on behalf of the LEA/AEA
4950	Child Nutrition Act (Funds 61 or 62, Functions 31XX or 33XX)
4951	Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only) (Jul07)
5000	Other sources
5100	Sale of bonds
5111	Original General Obligation Bonds
5112	Refunding Bonds (IC 298.20) (Debt Service Fund 40 Only)
5113	Revenue Bonds
5200	Reserved
5300	Proceeds from the disposal of real or personal property (Governmental funds only)
5400	Proceeds from Loans greater than 12 months (General Fund or PPEL Fund only)
5410	Loan principal

	5411	Original Loan Principal (General Fund or PPEL Fund only) (Dec07)
	5412	Refunding Loan Proceeds (Debt Service Fund only) (Dec07)
5500		Proceeds from Capital Leases/Lease Purchases (PPEL Fund or Capital Projects Funds only)
5600		Other Long-Term Debt (Tax funds only)
6000		Board Sponsored Cocurricular Activities and Athletics (Generally Student Activity Fund)
6100		Drama and Speech (Used with program 910)
	6110	Drama
	6120	Speech
	6130	Debate
6200		Music (Used with program 910)
	6210	Vocal
	6220	Instrumental
6500		Intramural Athletics (Used with program 920)
	6510	Basketball
	6515	Volleyball
6600		Coeducational Athletics (Used with program 920)
	6610	Basketball
	6615	Volleyball
	6640	Track
	6645	Cross Country
	6650	Tennis
	6660	Golf
	6670	Swimming
	6685	Bowling (Nov06)
	6693	Cheerleaders
	6694	Drill/Dance Teams
	6695	Gymnastics
6700		Boys' Athletics (Used with program 920)
	6710	Basketball
	6715	Volleyball
	6720	Football
	6725	Soccer
	6730	Baseball
	6740	Track
	6750	Tennis
	6760	Golf
	6770	Swimming
	6780	Hockey
	6785	Bowling (Nov06)
	6790	Wrestling
6800		Girls' Athletics (Used with program 920)
	6810	Basketball
	6815	Volleyball
	6825	Soccer
	6835	Softball
	6840	Track
	6850	Tennis
	6860	Golf
	6870	Swimming
	6885	Bowling (Nov06)
	6895	Gymnastics
6900		General Athletics (Used with program 920)
7000		Student Clubs and Organizations (Student Activity Fund) (Used with program 950)
8000		District Assigned
9000		District Assigned
0000		No Project Number Assigned

OBJECT DIMENSION

(Incorporates job classification dimension.)

100	Personal Services-Salaries
100	Salaries Paid to Paraprofessional Employees (Aides, tutors, child care giver, monitor/prefect)
101	Regular Employee
102	Temporary/Substitute Employee
103	Overtime
104	Sabbatical Leave
105	Regular Assistant Employee
106	Temporary Assistant Employee
107	Overtime for Assistants
108	
109	Additional Compensation, Bonus or Incentive
110	Salaries Paid to Officials/Administrative Personnel (Functions 232X-2399, 24XX, or 251X or 2574) (Superintendent, deputy, principal, deans, full-time department chairs, board officers)
111	Regular Employee
112	Temporary/Substitute Employee
113	Overtime
114	Sabbatical Leave
115	Regular Assistant Employee
116	Temporary Assistant Employee
117	Overtime for Assistants
118	
119	Additional Compensation, Bonus or Incentive
120	Salaries Paid to Educational Professional Employees (Functions 1000-2290) (Teacher, curriculum specialists, counselors, librarians, media specialist, coaches & sponsors, remedial specialist, education diagnostician, behavioral management specialist)
121	Regular Employee
122	Temporary/Substitute Employee
123	Overtime
124	Sabbatical Leave
125	Regular Assistant Employee
126	Temporary Assistant Employee
127	Overtime for Assistants
128	
129	Additional Compensation, Bonus or Incentive
130	Salaries Paid to Other Professional Employees (RN/ADN, social workers, psychologists, staff accountants, staff lawyers, internal auditors, physical & occupational therapists, dentists, analysts, programmers & network administrators, architect, audiologist, dietician, engineer, negotiator, optometrist, dental hygienist, benefits specialist, interpreter/translator, nurse practitioner, ophthalmologist, personnel specialist, public information officer, planning specialist, recreational therapist, registrar, rehabilitation counselor, R & D specialist, respiratory therapist, speech therapist staff developer, statistician, transition coordinator, volunteer coordinator, work study coordinator, editor, grant writer, mediator, intervention specialist)
131	Regular Employee
132	Temporary/Substitute Employee
133	Overtime
134	Sabbatical Leave
135	Regular Assistant Employee
136	Temporary Assistant Employee
137	Overtime for Assistants
138	
139	Additional Compensation, Bonus or Incentive
140	Salaries Paid to Technical Employees (LPN, computer technicians, drafters, graphic artists, inspectors, audiometrist, media technologist, photographer, psychometrist, purchasing agent, speech language technician, crew leader/supervisor)
141	Regular Employee
142	Temporary/Substitute Employee
143	Overtime

	144	Sabbatical Leave
	145	Regular Assistant Employee
	146	Temporary Assistant Employee
	147	Overtime for Assistants
	148	
	149	Additional Compensation, Bonus or Incentive
150		Salaries Paid to Office & Clerical Employees (Generally used with functions 232X, 241X, or 25XX, not used with functions 1000-2290, 26XX, 27XX)
		(Secretary, clerk, bookkeeper, data entry, computer operator, cashier, dispatcher, office manager, receptionist, stenographer)
	151	Regular Employee
	152	Temporary/Substitute Employee
	153	Overtime
	154	Sabbatical Leave
	155	Regular Assistant Employee
	156	Temporary Assistant Employee
	157	Overtime for Assistants
	158	Student Employee
	159	Additional Compensation, Bonus or Incentive
160		Salaries Paid to Crafts & Trades Employees (Generally used with functions 26XX and 4XXX)
		(Carpenters, masons, electricians, painters, plumbers, mechanics, printers)
	161	Regular Employee
	162	Temporary/Substitute Employee
	163	Overtime
	164	Sabbatical Leave
	165	Regular Assistant Employee
	166	Temporary Assistant Employee
	167	Overtime for Assistants
	168	Student Employee
	169	Additional Compensation, Bonus or Incentive
170		Salaries Paid to Operative Employees (Generally used with function 27XX, 252X)
		(Bus drivers, vehicle operators)
	171	Regular Employee
	172	Temporary/Substitute Employee
	173	Overtime
	174	Sabbatical Leave
	175	Regular Assistant Employee
	176	Temporary Assistant Employee
	177	Overtime for Assistants
	178	Student Employee
	179	Additional Compensation, Bonus or Incentive
180		Salaries Paid to Laborer Employees
		(Groundskeepers, construction workers, freight handlers, garbage collector, gardener, parking lot attendance, vehicle washer)
	181	Regular Employee
	182	Temporary/Substitute Employee
	183	Overtime
	184	Sabbatical Leave
	185	Regular Assistant Employee
	186	Temporary Assistant Employee
	187	Overtime for Assistants
	188	Student Employee
	189	Additional Compensation, Bonus or Incentive
190		Salaries Paid to Service Worker Employees
		(Custodians, food service workers, child care worker, warehouse workers, crossing guards, bus monitors, security guards, police officers, facilities maintenance worker, extended day-care provider)
	191	Regular Employee
	192	Temporary/Substitute Employee
	193	Overtime
	194	Sabbatical Leave
	195	Regular Assistant Employee
	196	Temporary Assistant Employee
	197	Overtime for Assistants

	198	Student Employee	
	199	Additional Compensation, Bonus or Incentive	
200		Personal Services—Employee Benefits (Used in conjunction with objects 1XX)	
	210	Group Insurance	
		(Employer's share of any insurance plan.)	
	211	Disability Insurance	
	212		
	213	Life Insurance	
	214		
	215		
	216		
	217		
	218		
	219		
	220	Social Security Contributions	
		(Employer's share of social security paid by the school district.)	
	221	Social Security	
	222	Medicare	
	223		
	224		
	225		
	226		
	227		
	228		
	229		
	230	Retirement Contributions	
	231	IPERS—Employer's Share	
	232		
	233		
	234		
	235	Local Retirement—Employer's Share	
	236		
	237		
	238		
	239	Tax Sheltered Annuities paid by Employer	
	240	Tuition Reimbursement	
		(Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.)	
	241	Tuition	
	242		
	243		
	244		
	245		
	246		
	247		
	248		
	249		
	250	Unemployment Compensation (Generally Management Fund)	
	251		
	252		
	253		
	254		
	255		
	256		
	257		
	258		
	259		
	260	Workers' Compensation (Generally Management Fund) (Charged to appropriate function per salary budget)	
	261		
	262		
	263		
	264		
	265		
	266		

267	
268	
269	
270	Health Benefits
271	Employee Physicals
272	Wellness
273	Medical Insurance
274	Dental Insurance
275	Prescriptions and Prescription Insurance
276	Vision Insurance
277	
278	
279	
280	On-Behalf Payments (Not in Iowa)
290	Other Employee Benefits
	(Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking, individual dues, CDL, clothing allowance, etc.)
291	Commercial Driver's License (CDL) paid by district
292	Clothing Allowance
293	Moving Expenses/Allowance
294	Staff Dues and Fees
295	
296	
297	
298	
299	
300	Purchased Professional and Technical Services not from another AEA or LEA (See 59X if purchased from LEA or AEA)
310	Official/Administrative (Used with functions 23XX, 24XX, or 25XX)
311	
312	
313	
314	
315	
320	Professional-Educational Services (Used with functions 1000, 21XX, 22XX, 23XX, and 24XX)
321	
322	Professional
323	Instructional
324	Consultative
325	Assessment
326	
327	
328	
329	
330	Professional Employee Training and Development Services (Used with functions 2213, 2217, 2574 and 2576)
331	Staff Workshop & Conference Registration Fees
332	Contracted training provider
333	
334	
335	
336	
337	
338	
339	
340	Other Professional
341	Auditor/accountant (Used with functions 2318 and 2516)
342	Lawyer/negotiation specialist (Used with functions 2316 or 2317)
343	Architect and Engineer (Used with functions 2319 or 4XXX) (Dec06)
344	Systems analysts (Used with functions 223X and 258X)
345	Nonemployee athletic and other contest officials or judges (Used with Function 1000, Program 9XX)
346	Drug Testing (Generally used with functions 213X, 2575, or 27XX)
347	Doctor, Dentist, Other Medical Professionals (Used with functions 21XX or 2575)
348	
349	Other purchased professional services (includes election costs) (Used with functions 2XXX or 5000)

350	Technical Services (Generally used with function 2XXX)
351	Data Processing and Coding Services (Used with functions 2114, 223X, 2240, 251X, 258X)
352	Film Processing
353	Graphic Arts
354	Purchasing & Warehousing Services (Used with function 252X)
355	
356	
357	
358	
359	Other Technical Services
360	
	361
	362
370	
	371
	372
380	
	381
	382
390	Other Purchased Personnel Services
	391
	392
400	Purchased Property Services
410	Utility Services (Used with function 26XX)
	411 Water/Sewer
	412
	413
	414
	415
420	Cleaning Services (Used with function 26XX)
	421 Disposal
	422 Snow Plowing
	423 Custodial
	424 Lawn Care
	425 Pest Control
	426
	427
	428
	429
430	Repair and Maintenance Services (Not used with PPEL or Capital Projects Funds)
	431 Technology-related (Used with functions 2237 and 2586)
	432 Building (Used with function 2620)
	433 Equipment (Used with function 2640)
	434 Vehicle (Used with function 2650 if not student transportation, Used with function 2740 if student transportation)
	435 Grounds (Used with function 2630)
	436 Bus Inspection Fees (Used with function 2740)
	437
	438
	439
440	Rentals
	441 Rental of Land and Buildings (Used with function 26XX)
	442 Rental of Equipment and Vehicles (Used with functions 26XX and 27XX)
	443 Rental of Computers and related technology equipment (Used with functions 223X and 258X)
	444 Rental of Rooms and Offices (Used with function 26XX) (May07)
	445
450	Construction Services (Used with functions 4XXX)
	451
	452
460	
	461
	462
470	
	471
	472

480	
	481
	482
490	Other Purchased Property Services (Used with functions 26XX or 4XXX)
	491
	492
	493
	494
	495
500	Other Purchased Services
510	Student Transportation Services (Used with function 27XX)
	511 Student Transportation Purchased from a Public LEA/AEA Within the State
	512 Student Transportation Purchased from a Public LEA Outside the State
	513
	514 Student Transportation Purchased from a Nonpublic School (May07)
	515 Private Contractor
	516 Parent
	517 Individual other than Parent
	518
	519 Student Transportation Purchased from Other Sources
520	Insurance, Other than Employee Benefits
	521 Building/Property Insurance (Used with function 26XX)
	522 Auto/Bus Insurance (Used with functions 26XX and 27XX)
	523 Fuel Spill & Cleanup Liability Insurance (Used with functions 26XX and 27XX)
	524 General Liability (Used with function 26XX)
	525 Professional Liability (Used with function 2319)
	526 Errors and Omissions (Used with function 2319)
	527 Transportation Facility Insurance (Used with function 26XX)
	528
	529 Other Insurance
530	Communications
	531 Postage/express delivery services & couriers (Used with functions 232X, 233X, 241X, and 2510) (May07)
	532 Telephone/voice mail (Used with functions 232X, 233X, 241X, and 2510) (May07)
	533 Telegraph/FAX (Used with functions 232X, 233X, 241X, and 2510) (May07)
	534 Data Processing Communication
	535 Data Communication with User Agencies
	536 Computer-based Communications/Internet (Used with functions 223X or 258X)
	537 Video communications, satellite & cable (Used with functions 223X or 258X)
	538
	539
540	Advertising and Publishing (Generally used with functions 2572 or 256X)
	541 Television
	542 Radio
	543 Newspaper
	544 Periodicals
	545
	546
	547
	548
	549
550	Printing and Binding (Used with function 253X)
	551
	552
560	Tuition (Used with function 1000)
	561 To Other LEAs Within the State except shared or open enrolled
	562 To Other LEA's Outside the State
	563 To Private Sources (Invalid - not in Iowa) (Aug13)
	564 To AEAs Within the State
	565 To Community Colleges
	566 To Colleges/Universities
	567 Open Enrollment to LEAs within the State
	568 Shared Contracts with Iowa LEAs/AEAs
	569 Other tuition
570	Food Service Management (Used with function 31XX)

	571	
	572	
	573	
	574	
	575	Meeting Expenses/Services
580	Staff Travel	
	581	In Area
	582	In State
	583	Out of State
	584	
	585	
590	Inter-agency Purchased Services	
	591	Shared Contracts with another LEA/AEA
	592	Services Purchased from an LEA Within the State
	593	Services Purchased from Another LEA Outside the State
	594	Services Purchased from an AEA Within the State
	595	
	596	
	597	
	598	Shared Student Activity Programs with another LEA within the State (July 07)
	599	
600	Supplies	
610	General Supplies (Header only Effective with FY14 Reporting) (May 13)	
	611	Office
	612	Instructional (Used with function 1000)
	613	Professional
	614	Data Processing
	615	
	616	
	617	Building Construction Supplies
	618	Other General Supplies
	619	Resale Inventory Consumed
620	Energy (Used with functions 26XX and 2720) (Header only Effective with FY14 Reporting) (May 13)	
	621	Natural Gas
	622	Electricity
	623	Bottled Gas
	624	Oil
	625	Coal
	626	Gasoline (Used with functions 2650 and 2720)
	627	Diesel (Used with functions 2650 and 2720)
	628	Steam
	629	Other; can use as contra account for gas tax refunds in same fiscal year
630	Food for Food Service Program (Used with functions 31XX) (See 61X for food used in instructional programs) (Oct06)	
	631	Purchased food
	632	
	633	
	634	
	635	
	636	
	637	
	638	
	639	Commodities Consumed
640	Books and Periodicals (General fund only, functions 1000 and 222X)	
	641	Textbooks (Used with function 1000)
	642	Consumable Workbooks (Used with function 1000)
	643	Library books (Used with functions 222X or 33XX)
	644	Periodicals (Used with functions 222X or 33XX)
	645	Textbook substitutes other than software (Used with function 1000)
	646	
	647	Reference and Research Materials
	648	
	649	Reading is Fundamental (RIF) books (Used with function 1000)
650	Technology-related Supplies	
	651	Textbook substitutes (Used with function 1000) (General fund only)

	652	Technology-related software (Used with functions where used)
	653	Technology-related repair and maintenance supplies (Used with functions 223X or 258X)
	654	
	655	
660		Audio-Visual Media (Used with function 222X)
	661	Films
	662	Optical Media (CD ROM, Videodisks)
	663	Video Tapes
	664	Slides
	665	
	666	
	667	
	668	
	669	Other Media
670		Student Transportation Supplies (Used with function 27XX)
	671	Grease, Oil, Lubricants, Additives & Coolants
	672	Tires & Tubes
	673	Parts
	674	
	675	
	676	
	677	
	678	
	679	
680		Repair and Maintenance Supplies other than Student Transportation (Used with function 26XX)
	681	Lubricants
	682	Parts
	683	Maintenance Supplies
	684	Cleaning Products
	685	
	686	
	687	
	688	
	689	
690		AEA Media Collections (Used with function 222X)
	691	Books
	692	Periodicals
	693	Reference and Research Materials
	694	Films
	695	Video Tapes
	696	Optical Media (CD ROM, Videodisks)
	697	Computer Software
	698	
	699	Other Media
700	Property	
	710	Land and [Purchased] Land Improvements (Governmental funds only, PPEL Fund or Capital Projects Fund) (For construction see 34X, 45X and/or 617) (Used with function 4100)
	711	
	712	
	720	Existing Buildings (Governmental funds only, PPEL Fund or Capital Projects Fund) (For construction see 34X, 45X and/or 617) (Used with function 4500)
	721	
	722	
730		Equipment (Governmental funds only)
	731	Machinery
	732	Vehicles (Used with functions 2650 and 27XX)
	733	Furniture and Fixtures (Generally used with functions 26XX or 4XXX)
	734	Technology-related Hardware (Used with function where used)
	735	Technological Software that Meets the Standard of Equipment (Dec09)
	736	Two-way radio (Used with functions 26XX or 27XX)
	737	Bus video monitoring system (Mar11)
	738	
	739	Other Equipment
740		Infrastructure (PPEL Fund or Capital Projects Fund) (Used with function 4XXX)

	741	Intangible Assets (Aug11)
750		Works of Art & Historical Treasures
760		
770		
780		
790		Depreciation and Amortization (Proprietary funds or Funds 01 and 02)
	791	
	792	
800		Debt Service and Miscellaneous Objects
810		Dues and Fees (Used with functions 1000 and 2XXX)
	811	Staff Dues
	812	Institution Dues
	813	Institution Fees
	814	Student and staff admissions (Aug06)
	815	Student Entry Fees
820		Judgments Against the LEA/AEA resulting from court decisions (Management Fund, Function 2310) (Mar13)
830		Debt-related expenditures/expenses
	831	Redemption of principal (Debt Service Fund, Function 5000)
	832	Interest on long-term debt (Function 5000) (Jul09)
	833	Issuance Costs and Amortization of bond/l-t note issuance and other debt-related costs (Funds 3X, 40, 01) (Used with Function 5000) (Dec09)
	834	Amortization of discounts on issuance of bonds/l-t notes (Only Fund 01 in Iowa)
	835	Interest on short-term debt (Function 251X) (Effective for FY10 Reporting) (Previously Discounts on issuance of debt, now object 925) (Jul09)835)
850		Fines and Penalties
860		
870		
880		Taxes and Assessments (Tax funds only, Functions 2600, 4000 or 6100)
890		Miscellaneous Expenditures
	891	Refund of Prior Year Revenues (Used with function 6900)
	892	
	893	
	894	
	895	
	896	
	897	
	898	
	899	
900		Other Items
910		Fund Transfers Out (Used with functions 62XX)
920		Payments to Escrow Agents for Defeasance of Debt (Debt Service Fund, Function 5000)
925		Discounts on issuance of debt (PPEL Fund, Capital Projects Fund, or Debt Service Fund, Function 5000) (Effective for FY10 reporting – Previously 835) (Jul09)
930		Decreases in the Fair Value of Investments (Oct06)
	931	Realized losses on investments
	932	Unrealized losses on investments
940		Losses on the sale of capital assets (Proprietary & Fiduciary Funds only)
950		Intrafund Transfers, Indirect Costs (Debits = Credits—both in 95X)
	951	Intrafund Transfers
	954	Special Education Student Transportation Mileage Intrafund Transfers (Feb09)
	955	Medicaid Program Intrafund Transfers (Student transportation mileage only) (Feb09)
960		Flowthrough Payments to Other Agencies (Function 6100)
	961	AEA Flow through (LEA use only)
	962	IDEA Flow through (AEA use only) (Function 6100)
	963	Success 4 Flow through (AEA use only)
	964	IDEA ARRA Flow Through (AEA use only) (Function 6100) (May09)
970		Special Items (Function 6300)
	971	Reorganization Settlements
980		Extraordinary Items (Function 6400)
990		Downward adjustments to beginning fund balance (Function 6900)

ACCOUNT ID (Required for All Accounts in Upload)

(Identifies the type of transaction in the Chart of Account Upload)

1	Current asset
2	Long term asset
3	Other asset
4	Current liability
5	Long term liability
6	Other liability
7	Fund balance
8	Revenue/other financing sources
9	Expenditure/expense/other financing uses
0	Invalid
NULL	Invalid